

IN CONGRESS, JULY 4, 1776.

The unanimous Declaration of the thirteen united States of America.

When in the course of human events, it becomes necessary for one people to dissolve the political bonds which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature, and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation. We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty, and the pursuit of Happiness. That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such Principles, and organizing its Powers in such form, as to them shall seem most likely to effect their Safety and Happiness. Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly all experience hath shewn, that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security. Such has been the patient sufferance of these Colonies; and such is now the necessity which constrains them to alter their former Systems of Government. The history of the present King of Great Britain is a history of repeated injuries and usurpations, all having in direct or indirect effect the establishment of an absolute Tyranny over these States. To prove this, let Facts be submitted to a candid world. He has refused his Assent to Laws, the most wholesome and necessary for the public good. He has forbidden his Governors to pass Laws of immediate and pressing importance, unless suspended in their operation till his Assent should be obtained; and when so suspended, he has utterly neglected to attend to them. He has refused to pass other Laws for the accommodation of large districts of People, unless those People would relinquish the right of Representation in the Legislature, a right inestimable to them and formidable to tyrants only. He has called together legislative Bodies at places unusual, uncomfortable, and distant from the depository of their Public Records, for the sole purpose of fatiguing them into compliance with his measures. He has dissolved Representative Houses repeatedly, for opposing with manly firmness his invasions on the rights of the People. He has refused for a long time, after such dissolutions, to cause others to be elected, whereby the Legislative Powers, incapable of Annihilation, have returned to the People at large for their exercise, the State remaining the Law for Naturalization of Strangers, refusing to pass others to encourage their migrations hither, and raising the conditions of new Appropriations of Lands. He has obstructed the Administration of Justice, by refusing his Assent to Laws for establishing Judiciary Powers. He has made Judges dependent on his Will alone, for the tenure of their Offices, and the amount and payment of their salaries. He has erected a multitude of New Offices, and sent hither swarms of Officers to harass our People, and eat out their substance. He has kept among us, in times of peace, Standing Armies without the Consent of our Legislature. He has affected to render the Military independent of and superior to the Civil Power. He has combined with others to subject us to a jurisdiction foreign to our Constitution, and unacknowledged by our Laws; giving his Assent to their Acts of pretended Legislation: For quartering large bodies of armed troops among us: For obstructing the Trade with all parts of the world: For imposing Taxes on us without our Consent: For depriving us in many cases, of the benefits of Trial by jury: For transporting us beyond seas to be tried for pretended offences: For abolishing the free System of English Laws in a neighbouring Province, establishing therein an Arbitrary government, and enlarging its Boundaries so as to render it at once an example and fit instrument for introducing the same absolute rule into these Colonies: For taking away our Charters, abolishing our most valuable Laws, and altering fundamentally the Forms of our Governments: For suspending our own Legislatures, and declaring themselves invested with power to legislate for us in all cases whatsoever. He has abdicated Government here, by declaring us out of his Protection and waging War against us. He has plundered our seas, ravaged our Coasts, burnt our towns, and destroyed the lives of our People. He is at this time transporting large Armies of foreign Mercenaries to compleat the works of death, desolation and tyranny, already begun with circumstances of cruelty, perfidy and insupportable oppression, and thereby inciting the Head of a savage nation, to become the executioner of their friends and Brethren, to fall themselves by their Hands. He has excited domestic insurrections amongst us, and has endeavoured to bring on the inhabitants of our frontiers, the merciless Indian Savages, whose known rule of warfare, is an undistinguished destruction of all ages, sexes and conditions. In every stage of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered by insult and contempt. A Prince, whose character is thus marked by every act which may define a Tyrant, is unfit to be the ruler of a free People. Nor have We been wanting in attentions to our British Brethren. We have warned them from time to time of attempts by their Legislatures to extend an unconstituted Jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native Justice and Magnanimity, and we have conjured them by the ties of our common Kindred to disavow these usurpations, which would inevitably interrupt our connections and correspondence. They too have been deaf to the voice of Justice and of Consanguinity. We must, therefore, acquiesce in the necessity, which denounces our Separation, and hold them, as we hold the rest of mankind, Enemies in War, in Peace Friends.

We, therefore, the Representatives of the united States of America, in General Congress, assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions, do, in the Name, and by Authority of the good People of these Colonies, solemnly publish and declare, That these United Colonies are, and of Right ought to be Free and Independent States; that they are Absolved from all Allegiance to the British Crown, and that all political Connection between them and the State of Great Britain, is and ought to be totally dissolved; and that as Free and Independent States, they have full Power to levy War, conclude Peace, contract Alliances, establish Commerce, and to do all other Acts and Things which Independent States may of Right do. And for the support of this Declaration, with a firm reliance on the Protection of Divine Providence, we mutually pledge to each other our Lives, our Fortunes and our sacred Honor.

John Hancock, John Adams, Benjamin Franklin, Thomas Jefferson, George Washington, and other signatories.

CITY OF WHEATLAND CALIFORNIA ANNUAL BUDGET FISCAL YEAR 2026-27



**CITY OF WHEATLAND ANNUAL BUDGET
FISCAL YEAR 2026-2027**

City Council

Lisa McIntosh, Mayor

John Abe, Vice Mayor

Brian Abe, Councilmember

David Pesenti, Councilmember

Angela Teter, Councilmember

City Staff

Bill Zenoni, City Manager

Josie Camacho, Administrative Clerk/City Clerk

Michael Garlock, Police Chief

Youa Hill, Director of Public Works

Susan Mahoney, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

This budget commemorates the 250th anniversary of the United States of America

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FISCAL YEAR 2026-2027 OPERATING BUDGET
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MESSAGE FROM THE CITY MANAGER

The Annual Operating Budget for the 2026-27 fiscal year (FY) reflects the City's consistently conservative fiscal approach to budgeting. The General Fund portion of this budget anticipates having a year-end fund balance of \$2,946,463, which is an increase of \$2,556 over the previous year.

This amount includes an Economic Contingency Reserve that is 40% of operating expenses, a Transaction Tax reserve set aside to account for misallocations of transaction sales tax by the state, and a self-insured retention reserve. The levels of service to the citizens of Wheatland will remain the same as last year. This budget includes funding to provide a cost-of-living increase for employees and operating expense increases that reflect current economic conditions. The City does not anticipate new home growth as the Caliterra subdivision is completed and there are no current building applications.

| | |
|----------------------------------|--------------------|
| Economic Contingency | \$1,317,269 |
| Transaction Tax Reserve | 401,858 |
| Self-insured Retention | 50,000 |
| Unreserved | 1,177,336 |
| General Fund Fund Balance | \$2,946,463 |

The FY 2026-27 budget maintains a basic operating and maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed, with overall economy affected by inflation and changing interest rates. The City has prepared this year's budget using current inflationary data.

Revenues

General Fund revenues are projected to be higher than projected FY 2025-26 revenues. This increase is due to increases in property tax and sale tax and a Federal police grant.

Personnel

Overall staffing in this budget is reduced by .80 Full Time Equivalents (FTE). Police department staffing is increasing .25 FTE and one Police Officer position is being transitioned to a Sergeant position. The Public Works department is decreasing .75 FTE and the Finance department is decreasing .30 FTE.

Capital Projects

Water capital projects include the completion of the Comprehensive Drinking Water project, cleaning and recoating the water tank, and installing new testing stations and chlorine analyzers. The South Yuba County Regional Wastewater Project continues to move forward, a major step in planning for Wheatland's future. The City's existing wastewater treatment plant will receive necessary improvements to the lift stations, the Malone Pump Station, the treatment plant grinder, and the collection inflow and infiltration system. Transportation projects include the Spenceville Road Culvert Replacement and ADA Sidewalk Accessibility improvements. Other major projects include Pavement Maintenance, Sidewalk Repair, and ongoing General Plan Updates.

Enterprise Funds

Revenues in the City's Water Fund cover the projected and proposed maintenance and operation costs, annual debt service obligations and maintenance of a prudent reserve. While operating revenues and expenses have stabilized, there is still a lack of adequate reserves to pay for necessary future infrastructure maintenance and replacement. The Water Fund will see a decline in Net Position in FY 2026-27 due to capital project costs.

Revenues in the City's Wastewater Fund cover the projected and proposed maintenance and operation costs and annual debt service obligations. The Wastewater Fund will see a decline in Net Position in FY 2026-27 due to capital project costs. There are limited reserves to pay for future infrastructure maintenance and replacement.

It is anticipated that increased water and wastewater rates over the next two years will provide the necessary funding to maintain the current level of operations and provide for debt service obligations. The increased rates provide minimal funding for infrastructure maintenance and replacement. Annual rate increases beginning in 2024 and ending in 2028 were approved by Council based on the Water and Sewer Rate Study conducted in 2024.

Conclusion

Our City is committed to strong fiscal stewardship, transparency and accountability of taxpayer dollars. Working together, the City Council and City staff ensure our budget and financial policies reflect spending consistent with the community's priorities.

Through prudent fiscal control, the City of Wheatland continues to maintain essential quality of life services to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's fiscally prudent targets for reserves. However, General Fund revenues are still subject to many underfunded state mandates and decisions made at the State and Federal level that could have significant negative impacts. Water and Wastewater cash reserves are limited and are not sufficient to pay for necessary infrastructure needs. This proposed budget reflects prudent fiscal control for the coming year.

Respectfully submitted,

Bill Zenoni

Bill Zenoni, City Manager

BUDGET DEVELOPMENT POLICIES

Adopted budget policies assist the City of Wheatland in achieving its current and future goals in a fiscally responsible and sustainable manner. These policies establish guidelines for developing the City's annual operating and capital budget.

1. The City will strive to maintain a balanced budget during fiscal year 2026-27. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the minimum level has been established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other one-time, non-recurring expenditures.
2. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
3. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.
4. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. The adopted budget is to be administered on a "department total" basis and not a line-item basis. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
5. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures and fund equity.

Anticipated transfers between funds for operating purposes are defined in the adopted budget and can be made by City staff in accordance with the adopted budget. These transfers are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons.

Interfund borrowings may be needed and are approved by the City Council as follows: The Director of Finance is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 90 days. A common example of interfund borrowing needs under this policy is for grant programs where costs are incurred on a reimbursement basis. Any other interfund borrowings for cash flow or other purposes require approval by the Council.

The funding of development entitlement processes will be from deposits received in advance of the City incurring costs. Both City staff and outside consultants are charged with coordinating the funding of these tasks to assure that deposits are received prior to incurring costs.

6. Assets acquired with a unit cost in excess of \$20,000 and a useful life of three or greater years will be capitalized as property or equipment.

APPROPRIATIONS LIMIT

Pursuant to Article XIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2026-27 is hereby established as \$7,984,826.

The State Department of Finance provides the City the annual adjustment factors used in the appropriation limit calculation. The factors used to calculate the 2026-27 appropriations limit are the percentage change in California per capita personal income, 4.95%, and the percentage change in the City of Wheatland population, 2.32%.



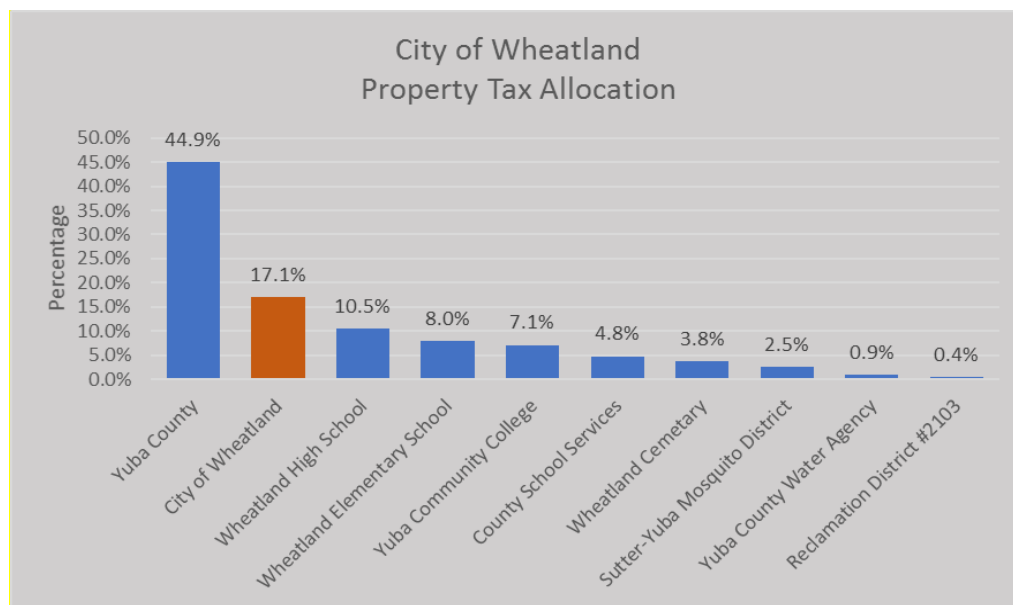
BUDGET OVERVIEW

BUDGET PROCESS

The City Council establishes an annual budget for City government operations that begins with a July 1 fiscal year. Budgetary control is legally maintained at the fund level. Department heads submit budget requests to the City Manager and Finance Director. The Finance Director prepares an estimate of revenues and prepares recommendations for the next year's budget. After approval by the City Manager, the preliminary budget is presented to the City Council who may or may not make amendments. The budget is adopted by resolution by the City Council on or before June 30th in accordance with the municipal code. In developing the annual budget, City departments analyze existing service levels and potential services considering priorities and financial constraints and modify their proposed budgets accordingly. The operating budget summarizes planned expenditures and revenues for all City funds. General Fund expenditures are separated into departments that reflect the various activities paid for with General Fund revenues.

BUDGET HIGHLIGHTS

1. The Economic Uncertainty Reserve remains at 40% of General Fund expenses (\$1,317,269).
2. Property taxes are projected to increase 3%. There are no new homes or business property development anticipated in fiscal year 2026-27. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 percent.



3. All positions are budgeted for full-time staffing with the exception of the City Manager (75%), the Finance Director (60%), the Senior Accountant (85%), the Accounting Technician (50%), and the police reserve officers (25%). One police Officer position is being changed to a Sergeant position. One Wastewater Treatment Operator position has been deleted.
4. Employee merit increases and cost-of-living increases have been included in all departments.
5. Capital projects include the design of a regional wastewater pipeline to replace the existing treatment plant, continuation of economic development activities, completion of the Comprehensive Drinking Water project, replacement of a police vehicle and a public works vehicle, and improvements to the City's roads, sidewalks, and parks.

COMMUNITY PROFILE

The City of Wheatland operates under a Council-Manager form of government and provides essential city services that includes public safety, public works, parks, community center, planning services, water and wastewater services, and general administration.

The City, incorporated in 1874, is one of two incorporated cities in Yuba County. It is nestled at the northeastern edge of California's vast Sacramento Valley, 34 miles north of Sacramento, 107 miles northeast of San Francisco and 417 miles northwest of Los Angeles. With a population of approximately 3,900 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.

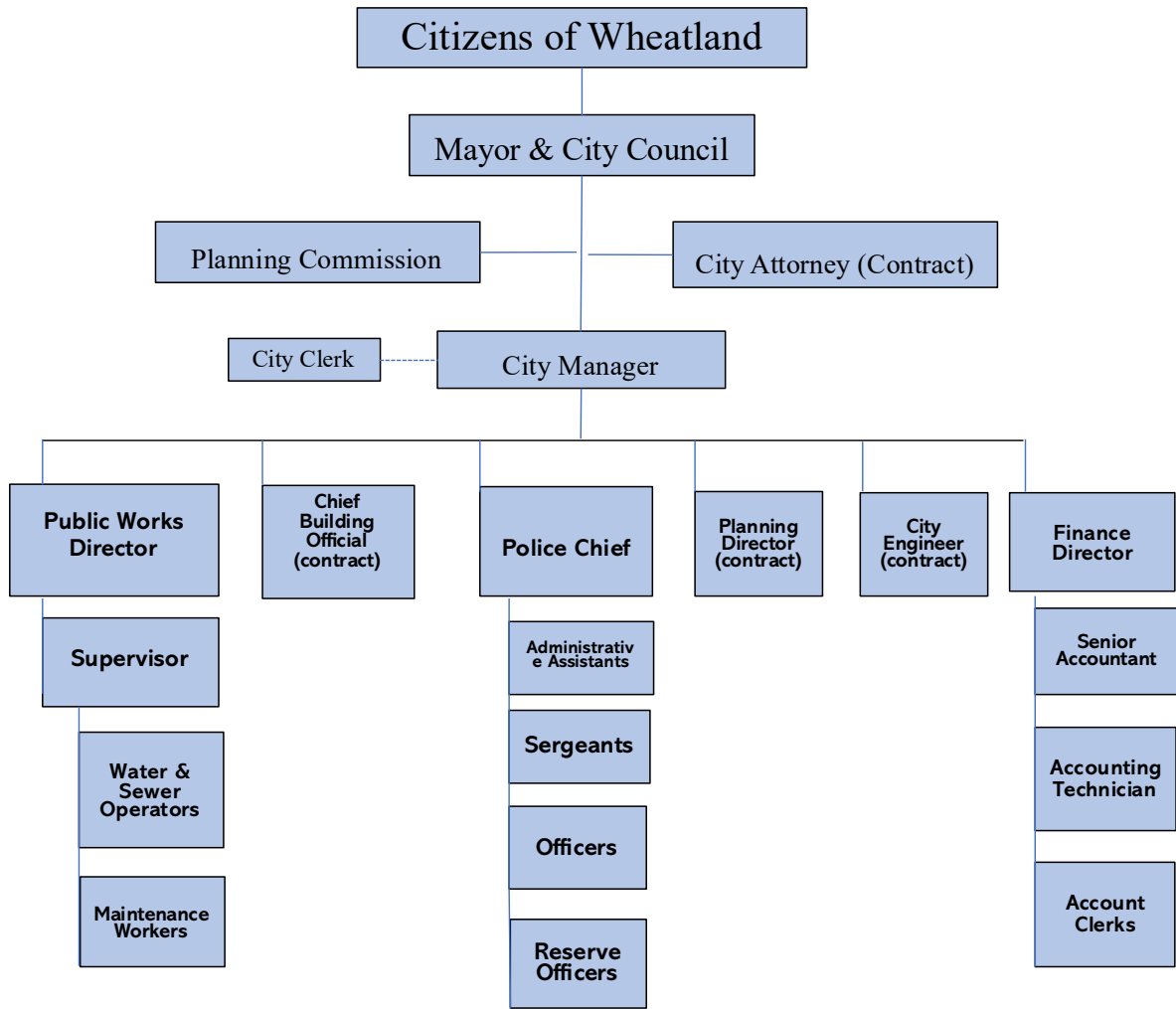


The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

The City Council serves as the policy board for the municipality. As elected officials, the City Council provides policy direction, establishes goals, and sets priorities for the City government. In addition to serving as the policy makers for the community, the City Council is also responsible for numerous land use decisions within its borders in accordance with the General Plan and the Wheatland Municipal Code. The City Council appoints the City Manager, City Attorney, and all members of advisory boards and commissions.



ORGANIZATIONAL CHART



STAFFING LEVELS

| | Number of Persons | Full Time Equivalent | | Increase (Decrease) |
|--|----------------------|----------------------|-----------|------------------------|
| | | 2025-2026 | 2026-2027 | |
| <u>Administration and Finance</u> | | | | |
| City Manager | 1 | 0.75 | 0.75 | - |
| City Clerk | 1 | 1.00 | 1.00 | - |
| Finance Director | 1 | 0.60 | 0.60 | - |
| Senior Accountant | 1 | 0.85 | 0.85 | - |
| Accounting Technician | 1 | 0.80 | 0.50 | (0.30) |
| Senior Account Clerk | 1 | 1.00 | 1.00 | - |
| Account Clerk II | 1 | 1.00 | 1.00 | - |
| | 7 | 6.00 | 5.70 | (0.30) |
| <u>Police</u> | | | | |
| Police Chief | 1 | 1.00 | 1.00 | - |
| Police Admin Asst/Code Enforcement | 2 | 2.00 | 2.00 | - |
| Police Sergeant | 1 | 1.00 | 2.00 | 1.00 |
| Reserve Sergeant | 1 | 0.25 | 0.25 | - |
| Police Officer | 7 | 7.00 | 6.00 | (1.00) |
| Reserve Officer | 2 | 0.25 | 0.50 | 0.25 |
| | 14 | 11.50 | 11.75 | 0.25 |
| <u>Public Works</u> | | | | |
| Director | 1 | 0.75 | 1.00 | 0.25 |
| Public Works Supervisor | 1 | 1.00 | 1.00 | - |
| Water/Wastewater Operator | 2 | 3.00 | 2.00 | (1.00) |
| Maintenance Worker | 3 | 3.00 | 3.00 | - |
| | 7 | 7.75 | 7.00 | (0.75) |
| TOTAL STAFF | 28 | 25.25 | 24.45 | (0.80) |

The cost for each position is allocated to the funds that the position provides services to.

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

All Funds Summary

| | Estimated | 2026-2027 Proposed Budget | | | Estimated |
|---------------------------------------|------------------------------|---------------------------|-------------------|-----------------------|-------------------------------|
| | July 1, 2026 Fund Balance | Revenues | Expenses | Transfers In/(Out) | June 30, 2027 Fund Balance |
| <u>General Fund</u> | 2,943,907 | 3,187,729 | 3,293,173 | 108,000 | 2,946,463 |
| <u>Enterprise Funds</u> | | | | | |
| Water (Net Position) | 2,562,441 | 1,535,000 | 1,890,953 | - | 2,206,488 |
| Wastewater (Net Position) | 1,421,702 | 1,385,000 | 1,625,665 | - | 1,181,037 |
| Water Distribution Impact | 358,656 | 13,000 | - | - | 371,656 |
| Sewer Collection Impact | 5,010,713 | 200,000 | 40,000 | - | 5,170,713 |
| Wastewater Treatment Impact | 725,908 | 27,000 | - | - | 752,908 |
| <u>Special Revenue Funds</u> | | | | | |
| Street Maintenance (Gas Tax) | 169,825 | 139,900 | 191,636 | 55,000 | 173,088 |
| SB1 Road Maintenance | 91,916 | 122,500 | 1,100 | (130,000) | 83,316 |
| Transportation Development Act | 129,462 | 147,317 | 52,000 | (200,000) | 24,779 |
| Community Development Block Grant | 136,524 | 80 | - | - | 136,604 |
| Economic Development | 24,541 | 29,900 | 29,000 | - | 25,441 |
| Supplemental Law Enforcement | 24,290 | 233,000 | - | (230,000) | 27,290 |
| Pumpkin Farm Joint Admission | 132,714 | 98,000 | 54,729 | - | 175,986 |
| Wheatland Community Garden | 18,656 | 1,250 | 500 | - | 19,406 |
| Wheatland Landscape District | 64,791 | 77,400 | 86,878 | 12,000 | 67,313 |
| Park Place Landscape District | 16,654 | 50,440 | 75,887 | 30,000 | 21,207 |
| Wheatland CFD 2015-1, Caliterra Ranch | 229,719 | 215,000 | 212,321 | - | 232,398 |
| Wheatland CFD 2015-2, Heritage Oaks E | (37,928) | - | 1,400 | - | (39,328) |
| Facilities Maintenance | 164,214 | 6,000 | - | - | 170,214 |
| Vehicle & Equipment Replacement | 200,906 | 1,000 | 156,000 | - | 45,906 |
| <u>Development Impact Funds</u> | | | | | |
| Bear River Impact | 9,915 | 350 | - | - | 10,265 |
| Regional Bypass Impact | 21,539 | 700 | - | - | 22,239 |
| Storm Drainage Impact | 171,764 | 6,000 | - | - | 177,764 |
| Road Circulation Impact | 877,752 | 32,000 | 30,000 | - | 879,752 |
| City Hall Facilities Impact | 260,203 | 9,000 | - | - | 269,203 |
| Vehicles and Equipment Impact | 9,830 | 350 | - | - | 10,180 |
| Public Works Facilities Impact | 45,563 | 1,500 | - | - | 47,063 |
| Law Enforcement Facilities Impact | 69,228 | 2,400 | - | - | 71,628 |
| Fire Department Facilities Impact | 65,815 | 2,400 | - | - | 68,215 |
| Parkland Facilities Impact | 457,394 | 17,000 | - | - | 474,394 |
| Public Meeting Facilities Impact | (43,201) | - | 1,500 | - | (44,701) |
| Caliterra Subdivision Impact | 3,093,086 | 95,000 | - | - | 3,188,086 |
| <u>Project Funds</u> | | | | | |
| Comprehensive Drinking Water | 70,000 | 65,000 | 135,000 | - | - |
| South Yuba County Regional Wastewater | - | 53,550,000 | 53,550,000 | - | - |
| Wheatland Road Complete Streets | 46,000 | 232,500 | 262,500 | 30,000 | 46,000 |
| Wheatland Pavement Maintenance | 333,771 | - | 400,000 | 100,000 | 33,771 |
| Stormwater Retention Basin and Pumps | 100,000 | - | - | - | 100,000 |
| Sidewalk ADA Accessibility Program | 60,000 | - | 60,000 | - | - |
| Storm Water Master Plan | - | 645,000 | - | - | 645,000 |
| Spenceville Road Culvert Replacement | - | - | 200,000 | 200,000 | - |
| ADA Evaluation and Transition Plan | - | - | 25,000 | 25,000 | - |
| SYTIA | - | 10,000 | 10,000 | - | - |
| General Plan Update | 231,975 | - | 150,000 | - | 81,975 |
| TOTALS | 20,270,243 | 62,138,716 | 62,535,242 | - | 19,873,717 |

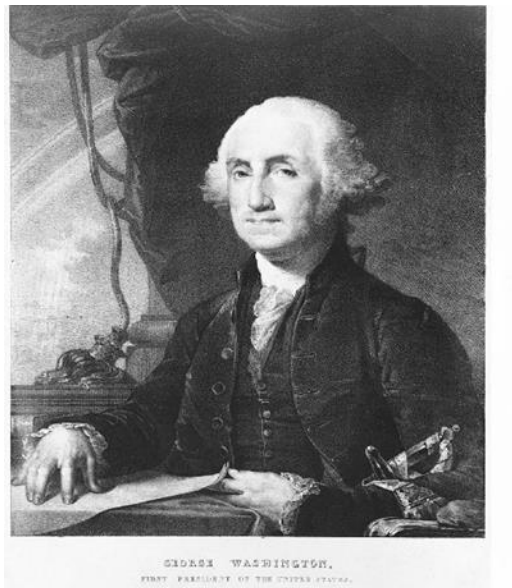
GENERAL FUND

The General Fund is the primary operating fund for the City. The General Fund accounts for many of the critical services valued by residents including police, fire, public works, and parks. The majority of services included in the General Fund are funded through tax revenues. Community Development services are funded through permit fees, while park user fees help offset the operational costs of maintaining the City's parks and community center. Building Inspection services are performed through a contract with Yuba County. General Fund revenues are generally considered unrestricted and are allocated by the City Council through this budget. A complete list of General Fund revenues can be found on page 12 of this budget.

General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 16. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The General Fund also transfers money to the City's two Landscape and Lighting District Funds to pay for services and/or improvements that provide a general benefit to the City.

"Liberty, when it begins to take root, is a plant of rapid growth."

- George Washington



George Washington

1789-1797

First President of the United States

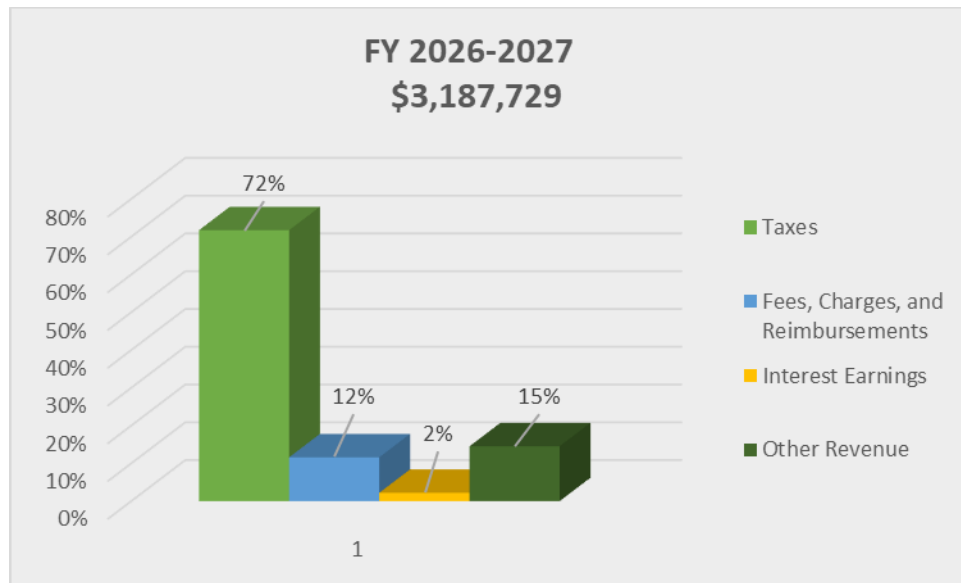
**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

General Fund Summary

| | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Taxes | 2,303,355 | 2,233,149 | 2,226,850 | 2,286,000 |
| Fees, Charges, and Reimbursements | 356,896 | 342,444 | 346,650 | 369,350 |
| Interest Earnings | 95,041 | 90,000 | 80,000 | 70,000 |
| Other Revenue | 547,911 | 426,689 | 446,689 | 462,379 |
| Total Revenue | 3,303,204 | 3,092,282 | 3,100,189 | 3,187,729 |
| EXPENSES | | | | |
| BY DEPARTMENT | | | | |
| City Council | 28,386 | 35,862 | 26,403 | 45,150 |
| Administration | 520,439 | 484,979 | 502,475 | 510,893 |
| Finance | 135,761 | 141,717 | 117,500 | 140,880 |
| Community Development | 227,226 | 258,867 | 210,400 | 232,076 |
| Police | 1,581,014 | 1,699,378 | 1,599,400 | 1,774,760 |
| Fire | 307,804 | 315,499 | 315,000 | 392,080 |
| Public Works | 100,294 | 82,423 | 68,925 | 81,895 |
| Parks | 149,893 | 107,330 | 97,400 | 67,853 |
| Community Center | - | - | - | 47,585 |
| Total Expenses by Department | 3,050,817 | 3,126,055 | 2,937,503 | 3,293,173 |
| Net Income | 252,386 | (33,773) | 162,686 | (105,444) |
| TRANSFERS IN/(OUT) | | | | |
| Transfer In - SLES | 220,000 | 220,000 | 220,000 | 230,000 |
| Transfer In - Other | 43,396 | | | |
| Transfer Out - Street Maintenance | (75,290) | (80,000) | (80,000) | (80,000) |
| Transfer Out - Wheatland LLD | (10,233) | (20,000) | (20,000) | (12,000) |
| Transfer Out - Park Place LLD | (28,203) | (30,000) | (30,000) | (30,000) |
| Transfer Out - Facilities Maintenance | (50,000) | - | - | - |
| Transfer Out - Vehicle Replacement | (50,000) | - | - | - |
| Net Transfers | 49,670 | 90,000 | 90,000 | 108,000 |
| Total Increase (Decrease) to Fund | 302,056 | 56,227 | 252,686 | 2,556 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 2,389,164 | 2,389,168 | 2,691,221 | 2,943,907 |
| Ending Fund Balance | 2,691,221 | 2,445,395 | 2,943,907 | 2,946,463 |
| Reserved for CIRA SIR | 50,000 | 30,000 | 30,000 | 50,000 |
| Reserved for Contingent Sales Tax | 401,858 | 401,858 | 401,858 | 401,858 |
| Reserve (40% of expenses) | 1,220,327 | 1,250,422 | 1,175,001 | 1,317,269 |
| Unreserved | 109,036 | 763,115 | 1,337,047 | 1,177,336 |
| Ending Fund Balance | 2,691,221 | 2,445,395 | 2,943,907 | 2,946,463 |

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

General Fund Revenues



TAX REVENUE

Property Tax

Property tax is collected by Yuba County and the City receives its portion from the County in January and May of each year. It includes real property, personal property and supplemental taxes. A 3% increase over prior year is projected based on resale activity and increased assessed valuation.

Property Tax in Lieu of MVLF (Motor Vehicle License Fee)

Prior to 2004, cities and counties received a portion of the tax assessed on motor vehicles. The State now allocates an additional share of property tax to cities and counties to replace the motor vehicle tax. A 3% increase over the prior year is projected.

Sales Tax

Sales tax revenue is the City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2026-27 is projected to increase 3%.

Transactions Tax

In November 2020, Wheatland citizens voted to extend the ½% Transactions Sales Tax (to maintain essential services including public safety and street repair with locally controlled funding that cannot be taken by the state) through March 2031. Transactions Tax revenue includes sales tax collected on purchases made by Wheatland citizens inside the City and certain purchases outside the City. Revenue is projected to be 2% higher than the projected FY 2025-26 amount.

Franchise Fees

Fees are received from PG&E, Comcast and Recology for the use of public streets and roadways as it relates to their business in the City. Revenues are expected to increase 3% over last year.

Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City anticipates no change in business license tax collections in FY 2026-27.

Real Property Transfer Tax

This tax is imposed on the transfer of title of real property within the City. The rate is .275 per \$500 of sales value. The projected income for FY 2026-27 remains the same as FY 2025-26.

Excise Tax

An excise tax was approved by the voters of Wheatland in November 2004. This one-time tax is 1% of the value of all new construction in the City. It is charged at issuance of a building permit. No revenue for this tax has been budgeted as no new construction is anticipated in FY 2026-27.

FEES, CHARGES, AND REIMBURSEMENTS

Building Permits and Plan Check

Fees are collected for building inspections and plan check review by Yuba County under an agreement between the City and the County. The City receives a portion of the fees collected by the County.

Encroachment Permits

An inspection fee is collected when construction activity encroaches on the City's rights-of-way.

FOG (Fats, Oil, and Grease) Permits

Fees are collected for the inspection of commercial grease traps.

Planning Fees

Fees are collected from prospective developers prior to having a project that is subject to our normal processing fees.

Admissions Fee – General Use

A fee is imposed on ticketed entertainment functions at Bishop's Pumpkin Farm. Sixty percent of the total Admissions Fee collected is designated for general City use. By agreement between the City and Bishop's Pumpkin Farm, forty percent of the total Admissions Fee collected is set aside in a separate fund to be used for projects agreed upon by the City and Bishop's.

Fines

A portion of court and traffic fines imposed by the State are remitted to the City.

Police Miscellaneous

This revenue includes charges for requests for copies of police reports.

POST Training Reimbursement

The City receives Police Officer Standards and Training reimbursement from the State for certain training completed by the City's Police personnel.

Proposition 172

The State imposes a ½ cent sales tax which is allocated to cities and counties to offset a shift of property tax revenues in 1992. The tax is dedicated to local public safety.

Vehicle Abatement

Revenue is received through the State's Abandoned Vehicle Abatement Program as administered by Yuba County. A \$1 fee is collected each time a vehicle is registered in the County and the revenue is used to offset the cost to remove vehicles that are abandoned or otherwise inoperable within the City right-of-way.

Motor Vehicle in Lieu

This is a tax imposed by the State on motor vehicles. A small portion is remitted to cities.

Grant Revenue

The City has received a COPS Hiring Grant. This grant will provide funding for fiscal year 2026-27 through 2028-29 to help offset the cost of an additional officer.

Rents from City Property

Lease revenue is received from three communications companies for the space used for cell phone antennas.

Community Center and Parks Rent

Rental fees are charged for the public use of the Community Center and certain park facilities.

Tow / Impound

Fees are charged to recover a vehicle that has been impounded.

Miscellaneous Income

This income includes donations received by the City that are earmarked for General Fund services such as Police or Parks and for small amounts that do not fall within other revenue categories.

INTEREST EARNINGS

Interest

The City invests idle cash in accordance with an annually adopted investment policy. All City money is pooled for investment purposes with earnings allocated to each fund on a proportional basis.

OTHER REVENUE

General Fund Cost Allocation

The General Fund provides administrative support to certain other funds of the City. The cost to provide the support is allocated to the other funds based on their proportionate share.

Recovery of Labor and Benefits

Reimbursement is received for services provided by City staff to other jurisdictions.

Transfer In

The Supplemental Law Enforcement Services (SLES) Fund transfers money to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.

"The way to secure liberty is to place it in the people's hands, that is, to give them the power at all times to defend it in the legislature and in the courts of justice."

- John Adams



John Adams

1797-1801

Second President of the United States

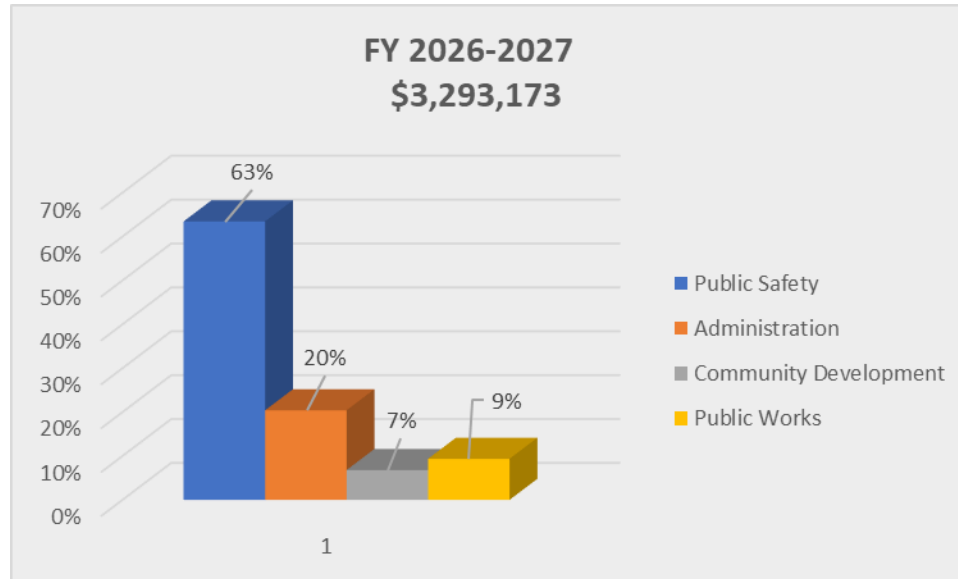
**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

General Fund Revenues

| | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>TAX REVENUE</u> | | | | |
| Property Taxes | 643,480 | 645,690 | 675,000 | 700,000 |
| Property Taxes in Lieu of MMLF | 378,340 | 389,340 | 415,850 | 425,000 |
| Sales Tax | 382,617 | 392,533 | 400,000 | 410,000 |
| Transactions Tax | 548,456 | 600,000 | 550,000 | 560,000 |
| Franchise Fees | 157,981 | 157,786 | 160,000 | 165,000 |
| Business License Tax | 16,180 | 14,800 | 13,000 | 13,000 |
| Real Property Transfer Tax | 31,521 | 13,000 | 13,000 | 13,000 |
| Excise Tax | 144,781 | 20,000 | - | - |
| Total Tax Revenue | 2,303,355 | 2,233,149 | 2,226,850 | 2,286,000 |
| <u>FEES, CHARGES, AND REIMBURSEMENTS</u> | | | | |
| Building Permits | 13,657 | 12,300 | 4,000 | 4,000 |
| Encroachment Permits | 31,000 | 32,000 | 37,000 | 37,000 |
| FOG Permits | 3,216 | 3,600 | 4,400 | 4,400 |
| Planning Fees | 1,376 | 500 | 500 | 500 |
| Admissions Fee - General Use | 112,458 | 114,844 | 139,000 | 146,000 |
| Fines | 9,820 | 8,000 | 5,000 | 5,000 |
| Police Miscellaneous Fees | 3,296 | 2,000 | 750 | 750 |
| POST Training Reimbursement | 2,153 | - | - | - |
| Proposition 172 | 19,341 | 20,000 | 20,000 | 20,000 |
| Vehicle Abatement | 3,904 | 3,000 | 3,000 | 3,000 |
| Motor Vehicle in Lieu | 6,138 | 7,000 | 6,000 | 6,000 |
| Grant Revenue | - | 41,700 | - | 41,700 |
| Police Reimbursement | 377 | - | - | - |
| Rents from City Property | 56,131 | 55,000 | 55,000 | 55,000 |
| Community Center & Parks Rent | 22,141 | 21,000 | 31,000 | 25,000 |
| Tow / Impound | 4,250 | 4,500 | 1,000 | 1,000 |
| Miscellaneous Income | 67,639 | 17,000 | 40,000 | 20,000 |
| Total Fees, Charges, Reimbursements | 356,896 | 342,444 | 346,650 | 369,350 |
| <u>INTEREST</u> | | | | |
| Interest Earnings | 95,041 | 90,000 | 80,000 | 70,000 |
| <u>OTHER REVENUE</u> | | | | |
| General Fund - Cost allocation | 357,926 | 376,689 | 376,689 | 442,379 |
| Recovery of Labor & Benefits | 189,985 | 50,000 | 70,000 | 20,000 |
| Total Other Revenue | 547,911 | 426,689 | 446,689 | 462,379 |
| TOTAL GENERAL FUND REVENUES | 3,303,204 | 3,092,282 | 3,100,189 | 3,187,729 |

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

General Fund Expenses



General Fund expenses are accounted for in the following departments:

Administration: City Council, Administration, Finance

Community Development: Community Development

Public Safety: Police, Fire

Public Works: Public Works, Parks, Community Center

Transfers Out:

Transfer to Street Maintenance (Gas Tax) Fund - Each year, the General Fund transfers money to the Street Maintenance (Gas Tax) Fund to augment the funds available for street and road maintenance and repair.

Transfer to Landscape and Lighting Districts - Each year, the General Fund transfers money to the City's two Landscape and Lighting Districts to pay for services and/or improvements that provide a general benefit to the City.

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

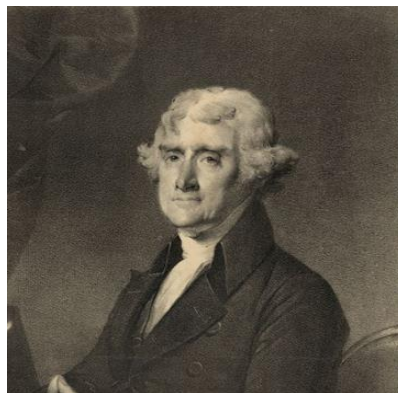
Council

The City Council is the elected policy-making body for the City of Wheatland. It is comprised of five members elected at-large who serve four-year overlapping terms. The Council members receive a monthly stipend for their services. The Mayor and Vice Mayor are elected by the City Council from among its members. Expenses include the annual cost of membership in the League of California Cities.

| 10 100-10 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Stipends | 17,196 | 18,000 | 17,400 | 18,000 |
| Payroll Expenses & Benefits | 2,163 | 2,542 | 2,200 | 2,650 |
| Total Personnel | 19,358 | 20,542 | 19,600 | 20,650 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 3,422 | 1,000 | 1,000 | 1,000 |
| Telephone | - | 220 | - | - |
| Contracted Services | - | 6,000 | - | 11,000 |
| Dues & Subscriptions | 2,956 | 3,100 | 3,803 | 4,000 |
| Training | 22 | 5,000 | 2,000 | 5,000 |
| Elections | 2,628 | - | - | 3,500 |
| Total Supplies & Services | 9,028 | 15,320 | 6,803 | 24,500 |
| Department Total | 28,386 | 35,862 | 26,403 | 45,150 |

"The democracy will cease to exist when you take away from those who are willing to work and give to those who would not."

- Thomas Jefferson



| |
|--------------------------------------|
| Thomas Jefferson |
| 1801-1809 |
| Third President of the United States |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Administration

Administration accounts for City Manager, City Clerk, and Attorney costs. The City Manager is responsible for implementing the policy direction of the City Council, enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Wheatland. The Clerk serves as a liaison and primary point of contact for the City Council, City departments and the public regarding the legislative history and operations for the City. The City Clerk is the local official for elections, the Political Reform Act, the Maddy Act, the Public Records Act, and the Brown Act. Before and after the City Council takes action, the City Clerk ensures that actions relating to, but not limited to, Agendas, Ordinances, Resolutions, Minutes, and Agreements are in compliance with all Federal, State and local statutes and that all actions are properly executed, recorded and filed. The City Clerk is responsible for maintaining the official records of the City. The City Clerk maintains custody of and affixes the City Seal to legal documents and administers the Oath of Office to newly elected Council members and appointed Commissioners. Department expenses include legal services provided under contract by Bartkiewicz, Kronick & Shanahan and the General Fund portion of the City's liability insurance.

| 10100-40 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 144,890 | 134,356 | 136,000 | 132,365 |
| Overtime | 0 | 200 | 200 | 300 |
| Payroll Expenses & Benefits | 32,971 | 35,100 | 30,000 | 34,028 |
| Total Personnel | 177,861 | 169,656 | 166,200 | 166,693 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 8,919 | 15,600 | 17,500 | 17,500 |
| Advertising | 4,342 | - | 9,000 | 9,000 |
| Utilities | 10,451 | 10,166 | 9,775 | 10,000 |
| Telephone | 3,708 | 3,520 | 12,000 | 13,200 |
| Rents and Leased Equipment | 2,749 | 6,760 | 2,500 | 2,500 |
| Building & Grounds Maintenance | - | 10,400 | 2,500 | 2,500 |
| Attorney | 160,739 | 110,000 | 110,000 | 110,000 |
| Contracted Services | 67,161 | 60,000 | 75,000 | 75,000 |
| Dues & Subscriptions | 7,540 | 10,400 | 7,000 | 7,000 |
| Training | 525 | 3,245 | 4,500 | 4,500 |
| Insurance - Liability & Property | 75,495 | 83,150 | 85,000 | 92,000 |
| Miscellaneous | 950 | 1,082 | - | - |
| Small Equipment | - | 1,000 | 1,500 | 1,000 |
| Total Supplies & Services | 342,578 | 315,323 | 336,275 | 344,200 |
| Department Total | 520,439 | 484,979 | 502,475 | 510,893 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Finance

The Finance Department provides internal support to the City Council and other City Departments and external support to other government agencies and stakeholders by providing financial information to facilitate their decision-making process. Expenses include the cost of the annual financial audit performed by an independent certified public accounting firm.

| 10100-45 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 93,527 | 83,586 | 68,000 | 74,717 |
| Overtime | - | 100 | - | 200 |
| Payroll Expenses & Benefits | 18,986 | 23,731 | 14,000 | 22,463 |
| Total Personnel | 112,513 | 107,417 | 82,000 | 97,380 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 3,677 | 5,200 | 3,500 | 3,500 |
| Contracted Services | 17,019 | 21,000 | 28,000 | 32,000 |
| Dues & Subscriptions | 2,164 | 2,080 | 2,000 | 2,000 |
| Training | 165 | 3,000 | 1,500 | 3,000 |
| Bank Charges | 223 | 520 | 500 | 500 |
| Miscellaneous | - | 0 | - | - |
| Small Equipment | - | 2,500 | - | 2,500 |
| Total Supplies & Services | 23,248 | 34,300 | 35,500 | 43,500 |
| Department Total | 135,761 | 141,717 | 117,500 | 140,880 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

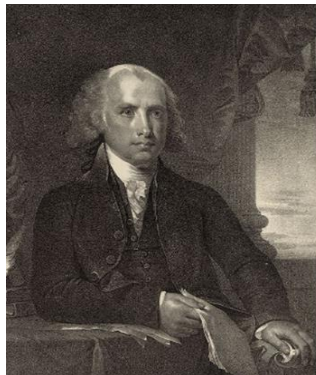
Community Development

The Community Development Department provides land use and infrastructure planning and management services to the City and to City customers consistent with the Wheatland General Plan. Planning services are provided under contract with Raney & Associates. Engineering services are provided under contract with Coastland Engineering. Contracted services includes the annual Yuba County LAFCO fee.

| 10 100-50 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 12,642 | 16,967 | 17,000 | 16,261 |
| Payroll Expenses & Benefits | 4,620 | 5,668 | 5,200 | 5,815 |
| Total Personnel | 17,262 | 22,635 | 22,200 | 22,076 |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | 416 | - | 400 |
| Advertising | 320 | 416 | - | 400 |
| Planning Services | 100,605 | 99,840 | 100,000 | 100,000 |
| Engineer | 74,939 | 100,000 | 60,000 | 80,000 |
| Contracted Services | 33,954 | 35,360 | 28,000 | 29,000 |
| Dues & Subscriptions | 146 | 200 | 200 | 200 |
| Total Supplies & Services | 209,964 | 236,232 | 188,200 | 210,000 |
| Department Total | 227,226 | 258,867 | 210,400 | 232,076 |

"The advancement and diffusion of knowledge is the only guardian of true liberty."

- James Madison



James Madison
1809-1817
Fourth President of the United States

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Police

The Police Department is responsible for providing public safety services for the City. Services include Administration, Uniformed Patrol, Investigative Services, Traffic Enforcement, and Special Patrol Services for school and public events. Contracted services include dispatch services provided under contract with Yuba County Sheriff.

| 10100-60 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 894,436 | 956,811 | 890,000 | 972,265 |
| Overtime | 110,188 | 100,000 | 100,000 | 100,000 |
| Payroll Expenses & Benefits | 271,691 | 293,214 | 220,000 | 303,295 |
| Total Personnel | 1,276,315 | 1,350,025 | 1,210,000 | 1,375,560 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 32,330 | 26,000 | 14,000 | 20,000 |
| Uniform Allowance | 9,509 | 22,880 | 20,000 | - |
| Utilities | 20,367 | 22,173 | 20,000 | 21,000 |
| Telephone | 22,680 | 24,024 | 32,000 | 38,000 |
| Rents and Leases | 2,644 | 4,160 | 3,000 | 3,200 |
| Equipment Maintenance | 17,065 | 20,800 | 32,000 | 32,000 |
| Fuel | 35,085 | 39,587 | 23,000 | 26,000 |
| Building & Grounds Maintenance | 1,144 | 9,734 | 18,000 | 18,000 |
| Contracted Services | 129,899 | 114,400 | 160,000 | 120,000 |
| Recruitment Expense | 10,943 | 10,275 | 25,000 | 20,000 |
| Dues & Subscriptions | 3,653 | 3,120 | 14,000 | 17,000 |
| Training | 12,363 | 6,000 | 2,200 | 9,800 |
| Insurance | 112 | 200 | 200 | 200 |
| Small Arms and Ammunition | 6,906 | 16,000 | 5,000 | 47,000 |
| Small Equipment | - | 30,000 | 21,000 | 27,000 |
| Total Supplies & Services | 304,699 | 349,353 | 389,400 | 399,200 |
| Department Total | 1,581,014 | 1,699,378 | 1,599,400 | 1,774,760 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Fire

The City of Wheatland is a member agency with the Wheatland Fire Authority, a joint powers authority that includes the Plumas Brophy Fire District and the Wheatland Fire Department. By agreement, the City's annual contribution to the Fire Authority is 58% of total Wheatland Fire Authority expenditures. Beginning in FY 2028-29, the City's annual contribution will be based on the percentage of emergency calls in the prior calendar year.

| 10 100-70 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| SUPPLIES & SERVICES: | | | | |
| Contracted Services | 307,804 | 315,499 | 315,000 | 392,080 |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | 307,804 | 315,499 | 315,000 | 392,080 |
| Department Total | 307,804 | 315,499 | 315,000 | 392,080 |

"If it was wise, manly, and patriotic for us to establish a free government, it is equally wise to attend to the necessary means of its preservation."

- James Monroe



| |
|--------------------------------------|
| James Monroe |
| 1817-1825 |
| Fifth President of the United States |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Public Works

The Public Works Department is responsible for the maintenance of general City facilities which includes drainage, water meters, sewer treatment plant, parks, and the City's 20 miles of public streets and roads.

| 10100-80 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 7,579 | 8,948 | 9,000 | 9,251 |
| Overtime | 183 | 400 | 400 | 500 |
| Payroll Expenses & Benefits | 1,984 | 2,798 | 1,800 | 3,094 |
| Total Personnel | 9,746 | 12,146 | 11,200 | 12,845 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 11,295 | 9,880 | 11,000 | 12,000 |
| Clothing Allowance | 1,870 | 1,664 | 1,800 | 1,800 |
| Utilities | 17,081 | 17,680 | 17,000 | 18,000 |
| Telephone | 1,334 | 1,563 | 3,000 | 3,100 |
| Rents and Leased Equipment | 1,943 | 3,891 | 3,000 | 3,000 |
| Equipment Maintenance | 6,390 | 6,760 | 5,000 | 7,000 |
| Fuel | 2,873 | 2,771 | 3,500 | 3,700 |
| Contracted Services | 40,532 | 16,000 | 12,000 | 14,000 |
| Dues & Subscriptions | - | - | 325 | 350 |
| Training | 66 | 100 | 100 | 100 |
| Miscellaneous | - | 1,082 | 1,000 | 1,000 |
| Small Equipment | 7,163 | 8,886 | - | 5,000 |
| Total Supplies & Services | 90,548 | 70,277 | 57,725 | 69,050 |
| TOTAL EXPENSES | 100,294 | 82,423 | 68,925 | 81,895 |
| CAPITAL OUTLAY | - | - | - | - |
| Department Total | 100,294 | 82,423 | 68,925 | 81,895 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Parks

The Parks Department accounts for costs associated with the repair and maintenance of the City's four parks. Community Center costs are included in fiscal years 2024-25 and 2025-26. For fiscal year 2026-27, Community Center costs are accounted for in a separate "Community Center" department.

| 10100-90 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 16,501 | 25,194 | 21,000 | 9,726 |
| Overtime | 329 | 1,300 | 1,000 | 700 |
| Payroll Expenses & Benefits | 4,001 | 8,419 | 6,000 | 3,327 |
| Total Personnel | 20,831 | 34,913 | 28,000 | 13,753 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 22,202 | 10,000 | 10,000 | 5,000 |
| Uniform Allowance | 1,307 | 1,352 | 1,400 | 700 |
| Utilities | 46,627 | 41,600 | 35,000 | 36,000 |
| Telephone | 473 | 550 | 1,000 | - |
| Rents and Leased Equipment | 426 | 568 | 1,000 | 1,000 |
| Equipment Maintenance | 1,734 | 2,080 | 2,000 | 2,200 |
| Fuel | 2,521 | 2,385 | 3,000 | 3,200 |
| Building & Grounds Maintenance | 28,653 | 5,000 | 5,000 | 5,000 |
| Contracted Services | 5,922 | 7,800 | 4,000 | - |
| Dues & Subscriptions | 331 | 1,082 | 1,000 | 1,000 |
| Small Equipment | 18,867 | - | 6,000 | 6,000 |
| Total Supplies & Services | 129,062 | 72,417 | 69,400 | 54,100 |
| TOTAL EXPENSES | 149,893 | 107,330 | 97,400 | 67,853 |
| CAPITAL OUTLAY | - | - | - | - |
| Department Total | 149,893 | 107,330 | 97,400 | 67,853 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Community Center

The Community Center Department accounts for costs associated with the repair and maintenance of the City's Community Center. Use of the Center is free for City sponsored and co-sponsored events, other governmental agencies serving the City, and holiday events that are open to the public. All others are charged a rental fee. This department was established beginning in fiscal year 2027. Previous years expenses were included in the Parks Department.

| 10100-90 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | 16,919 |
| Overtime | - | - | - | 700 |
| Payroll Expenses & Benefits | - | - | - | 5,667 |
| Total Personnel | - | - | - | 23,285 |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | 2,000 |
| Utilities | - | - | - | 10,000 |
| Telephone | - | - | - | 1,100 |
| Equipment Maintenance | - | - | - | 2,200 |
| Building & Grounds Maintenance | - | - | - | 5,000 |
| Contracted Services | - | - | - | 4,000 |
| Total Supplies & Services | - | - | - | 24,300 |
| TOTAL EXPENSES | - | - | - | 47,585 |
| CAPITAL OUTLAY | | | | |
| | | | | - |
| Department Total | - | - | - | 47,585 |

ENTERPRISE FUNDS

UTILITY ENTERPRISE FUNDS

Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The City has two enterprise funds, Water and Wastewater. Three Development Impact Funds; the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treatment Impact Fund, provide a funding source for future water and wastewater facilities expansion.

Water Fund
Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

In 2007, the City County adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. The following Impact Funds relate specifically to water and wastewater projects. Other impact funds can be found beginning on page 47 of this budget. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Water Distribution Fund
Sewer Collection Impact Fund
Wastewater Treatment Impact Fund



**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Water

The Water Fund accounts for the revenues and expenses related to operating the City's water system. The water system consists of six wells, pumping systems, chemical treatment systems, storage tanks and a distribution system of lines and meters. Monthly water charges to customers pays for the cost of operations, maintenance, repair, replacement of facilities and debt service.

| 110000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Utility Revenue | 1,421,188 | 1,400,000 | 1,420,000 | 1,480,000 |
| Grant Revenue | 93,785 | - | - | - |
| Interest Income | 66,920 | 60,000 | 65,000 | 55,000 |
| Total Revenue | 1,581,893 | 1,460,000 | 1,485,000 | 1,535,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 347,992 | 396,604 | 370,000 | 361,492 |
| Overtime | 7,972 | 2,500 | 8,000 | 2,600 |
| Payroll Expenses & Benefits | 111,055 | 123,268 | 95,000 | 117,336 |
| Total Personnel | 467,019 | 522,372 | 473,000 | 481,428 |
| SUPPLIES & SERVICES: | | | | |
| Indirect Cost Allocation | 157,017 | 159,188 | 159,188 | 185,475 |
| Postage | 6,992 | 9,920 | 9,100 | 9,500 |
| Supplies | 43,054 | 48,700 | 45,000 | 48,000 |
| Clothing Allowance | 1,870 | 1,600 | 1,800 | 1,800 |
| Utilities | 177,485 | 176,800 | 195,000 | 203,000 |
| Telephone | 3,563 | 3,546 | 3,000 | 3,300 |
| Rents and Leased Equipment | - | 5,200 | 5,000 | 5,200 |
| Equipment Maintenance | 4,053 | 20,000 | 20,000 | 22,000 |
| Fuel | 3,928 | 4,435 | 5,000 | 5,500 |
| Legal | - | 5,200 | - | - |
| Engineer | 10,780 | 20,000 | 20,000 | 20,000 |
| Contracted Services | 38,643 | 60,000 | 70,000 | 60,000 |
| Dues & Subscriptions | 18,073 | 20,550 | 21,000 | 22,000 |
| Training | 445 | 1,560 | 1,500 | 1,600 |
| Bank Charges | 33,766 | 29,120 | 40,000 | 41,600 |
| Insurance - Liability & Property | 68,744 | 79,200 | 80,000 | 89,000 |
| Small Equipment | 2,637 | 3,120 | 2,000 | 2,100 |
| Total Supplies & Services | 571,048 | 648,139 | 677,588 | 720,075 |
| CAPITAL OUTLAY | - | 85,000 | - | 535,000 |
| DEBT SERVICE | | | | |
| Interest Expense | 75,150 | 72,650 | 72,650 | 69,450 |
| Bond Principal | 75,000 | 75,000 | 75,000 | 85,000 |
| Total Debt Service | 150,150 | 147,650 | 147,650 | 154,450 |
| Total Expenses | 1,188,217 | 1,403,161 | 1,298,238 | 1,890,953 |
| Net Change to Net Position | 393,676 | 56,839 | 186,762 | (355,953) |
| Net Position June 30, 2027 | | | | 2,206,488 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wastewater (Sewer)

The Wastewater Fund accounts for the revenues and expenses associated with operating the City's sewer system. The system consists of collection lines, sewage pump lift stations, and a wastewater treatment plant. Monthly charges to customers pays for the cost of operations, facility replacement, and debt service.

| 12000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Utility Revenue | 1,274,633 | 1,313,250 | 1,300,000 | 1,340,000 |
| Miscellaneous | 13,138 | - | - | - |
| Interest Income | 53,182 | 48,000 | 50,000 | 45,000 |
| Total Revenue | 1,340,952 | 1,361,250 | 1,350,000 | 1,385,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 340,049 | 385,712 | 350,000 | 352,645 |
| Overtime | 7,791 | 3,200 | 7,000 | 3,300 |
| Payroll Expenses & Benefits | 107,472 | 119,055 | 90,000 | 113,715 |
| Total Personnel | 455,313 | 507,967 | 447,000 | 469,660 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 156,626 | 153,748 | 153,748 | 179,942 |
| Postage | 6,992 | 8,580 | 9,100 | 9,100 |
| Supplies | 43,081 | 20,800 | 24,000 | 24,000 |
| Clothing allowance | 1,870 | 2,080 | 2,000 | 2,000 |
| Utilities | 111,656 | 124,800 | 120,000 | 120,000 |
| Telephone | 1,713 | 3,036 | 4,000 | 4,200 |
| Rents and Leased Equipment | 11,306 | 5,830 | 10,000 | 10,000 |
| Equipment Maintenance | 7,969 | 25,000 | 31,000 | 30,000 |
| Fuel | 6,931 | 4,680 | 6,200 | 6,400 |
| Legal | - | 5,000 | - | - |
| Engineer | 4,800 | 8,100 | 7,800 | 8,100 |
| Contracted Services | 69,991 | 73,000 | 70,000 | 70,000 |
| Dues and Subscriptions | 37,841 | 46,000 | 45,000 | 46,000 |
| Training | 1,545 | 2,550 | 1,000 | 2,000 |
| Bank Charges | 33,766 | 29,120 | 40,000 | 40,000 |
| Insurance - Liability & Property | 68,744 | 79,200 | 80,000 | 89,000 |
| Small Equipment | 34,206 | 5,000 | 20,000 | 20,000 |
| Total Supplies & Services | 599,036 | 596,524 | 623,848 | 660,742 |
| CAPITAL OUTLAY | - | 300,000 | 55,200 | 305,000 |
| DEBT SERVICE | | | | |
| Interest Expense | 106,329 | 103,663 | 103,663 | 100,263 |
| Bond Principal | 80,000 | 85,000 | 85,000 | 90,000 |
| Total Debt Service | 186,329 | 188,663 | 188,663 | 190,263 |
| Total Expenses | 1,240,678 | 1,593,154 | 1,314,711 | 1,625,665 |
| Net Change to Net Position | 100,275 | (231,904) | 35,289 | (240,665) |
| Net Position June 30, 2027 | | | | 1,181,037 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Water Distribution Impact Fee

The Water Distribution Impact Fee fund accounts for the fees collected on new development to construct or reconstruct water distribution lines, four new water reservoirs, eighteen new wells, ten new connections to the existing system, and twenty-two SCADA stations in various parts of the City.

| 12800 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 60,874 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 12,692 | 10,500 | 14,000 | 13,000 |
| Total Revenue | 73,566 | 10,500 | 14,000 | 13,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 73,566 | 10,500 | 14,000 | 13,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 271,090 | 344,656 | 344,656 | 358,656 |
| Ending Fund Balance | 344,656 | 355,156 | 358,656 | 371,656 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Sewer Collection Impact Fee

The Sewer Collection Impact Fee fund accounts for the fees collected on new development to construct or reconstruct sanitary sewer collection lines and remove five existing lift stations no longer needed. In 2006 through 2008, the City received \$7,007,000 in prepaid Sewer Collection Impact fees from developers in exchange for sewer credits on future development. In FY 2009 the City entered into reimbursement agreements with two developers totaling \$2,492,067 to fund a portion of Bear River Levee improvements. A portion of any future single-family unit building permits obtained by the two developers will be used to reimburse the Sewer Collection Impact Fund along with interest that has accrued since 2009. The City is currently participating in the design and construction of the South Yuba County Regional Wastewater Project which will result in a regional wastewater system transporting wastewater from Wheatland to the Olivehurst Public Utility District.

| 12 1000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 6,921 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 292,314 | 250,000 | 230,000 | 200,000 |
| Total Revenue | 299,235 | 250,000 | 230,000 | 200,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Attorney | 2,301 | 20,000 | - | - |
| Engineering | 51,631 | 50,000 | 150,000 | 40,000 |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | 53,932 | 70,000 | 150,000 | 40,000 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 53,932 | 70,000 | 150,000 | 40,000 |
| <u>TRANSFERS</u> | | | | |
| Transfer In-General Fund | - | - | 216,283 | - |
| Net Increase (Decrease) to Fund | 245,303 | 180,000 | 296,283 | 160,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 4,469,127 | 4,714,430 | 4,714,430 | 5,010,713 |
| Ending Fund Balance | 4,714,430 | 4,220,214 | 5,010,713 | 5,170,713 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wastewater Treatment Impact Fee

The Wastewater Treatment Impact Fee fund accounts for the fees collected on new development to expand the wastewater treatment plant to accommodate an anticipated additional 3,311,000 gallons of wastewater daily from new development.

| 127000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 278,826 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 19,334 | 17,000 | 29,000 | 27,000 |
| Total Revenue | 298,160 | 17,000 | 29,000 | 27,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Contracted Services | - | - | - | - |
| Small Equipment | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 298,160 | 17,000 | 29,000 | 27,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 398,748 | 696,908 | 696,908 | 725,908 |
| Ending Fund Balance | 696,908 | 713,908 | 725,908 | 752,908 |

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for a specific purpose. The City's Special Revenue Funds include:

Street Maintenance (Gas Tax)

Road Maintenance & Rehabilitation Act (SB-1)

Transportation Development Act (TDA)

Community Development Block Grants (CDBG)

Economic Development

Supplemental Law Enforcement (SLES)

Pumpkin Farm Joint Admission

Wheatland Community Garden

Wheatland Ranch/Ryan Town Landscape and Lighting District (LLD)

Park Place Landscape and Lighting District (LLD)

Wheatland Public Services Community Facilities District 2015-1 (Caliterra Ranch)

Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks)

Facilities Maintenance Fund

Vehicle and Equipment Replacement Fund

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Street Maintenance (Gas Tax)

The Street Maintenance (Gas Tax) Fund accounts for costs associated with the City's Public Works activities to preserve and maintain the road system. Activities include patching of road surfaces, maintaining signage, cleaning culverts and drains, and mowing and tree trimming within the street rights-of-way. Gas Tax revenue is derived from a per gallon excise tax imposed by the State and passed through to the City. Yuba County Measure D revenue is a fifteen cent per ton charge on mined aggregate, sand, and manufactured asphalt concrete imposed on businesses engaged in the mining of sand and gravel from land within Yuba County. The General Fund contributes annually to street maintenance. Utility costs are for street lighting. Engineering services are provided under contract with Coastland Engineering.

| 102000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Gas Tax revenue | 111,592 | 111,623 | 110,000 | 118,900 |
| Yuba County Measure D | 17,148 | 15,000 | 17,500 | 18,000 |
| Interest | 5,584 | 5,000 | 4,500 | 3,000 |
| Total Revenue | 134,324 | 131,623 | 132,000 | 139,900 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 65,063 | 67,720 | 60,000 | 58,101 |
| Overtime | 1,401 | 2,000 | 1,000 | 2,100 |
| Payroll Expenses & Benefits | 15,936 | 21,797 | 14,800 | 18,940 |
| Total Personnel | 82,399 | 91,517 | 75,800 | 79,141 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 22,419 | 22,753 | 22,753 | 25,295 |
| Supplies | 7,569 | 10,500 | 10,400 | 20,500 |
| Utilities | 24,904 | 29,750 | 26,000 | 27,000 |
| Equipment Rent | 1,958 | 2,700 | 2,600 | 2,700 |
| Equipment Maintenance | - | 1,000 | 1,000 | 1,000 |
| Engineering | 41,168 | 24,300 | 30,500 | 30,000 |
| Contract Services | 795 | 5,200 | 7,000 | 5,000 |
| Dues and Subscriptions | - | 1,000 | 1,000 | 1,000 |
| Total Supplies & Services | 98,811 | 97,203 | 101,253 | 112,495 |
| Total Operating Expenses | 181,211 | 188,720 | 177,053 | 191,636 |
| CAPITAL OUTLAY | - | 70,000 | - | - |
| Total Expenses | 181,211 | 258,720 | 177,053 | 191,636 |
| <u>TRANSFERS</u> | | | | |
| Transfer In - General Fund | 75,290 | 80,000 | 80,000 | 80,000 |
| Transfer Out - ADA Transition Plan | | | | (25,000) |
| Net Increase (Decrease) to Fund | 28,403 | (47,097) | 34,947 | 3,264 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 106,474 | 134,878 | 134,878 | 169,825 |
| Ending Fund Balance | 134,878 | 87,781 | 169,825 | 173,088 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Road Maintenance (SB1)

The Road Maintenance (SB1) Fund accounts for costs associated with the repair and maintenance of the City's roads. Road Repair and Accountability Act (SB1) revenue is derived from a per gallon of gasoline tax and increased vehicle registration fees.

| 10300 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Road Repair & Accountability (SB1) | 96,419 | 102,140 | 106,000 | 112,500 |
| Interest | 13,413 | 11,000 | 16,500 | 10,000 |
| Total Revenue | 109,832 | 113,140 | 122,500 | 122,500 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Engineering | - | - | - | - |
| Contract Services | - | - | - | - |
| Dues and Subscriptions | 1,000 | 1,100 | 1,000 | 1,100 |
| Total Supplies & Services | 1,000 | 1,100 | 1,000 | 1,100 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 1,000 | 1,100 | 1,000 | 1,100 |
| TRANSFERS | | | | |
| Transfer Out - Complete Streets | (30,000) | (380,000) | (30,000) | (30,000) |
| Transfer Out - Pavement Maintenance | - | - | (350,000) | (100,000) |
| Net Transfers | (30,000) | (380,000) | (380,000) | (130,000) |
| Net Increase (Decrease) to Fund | 78,832 | (267,960) | (258,500) | (8,600) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 271,584 | 360,233 | 350,416 | 91,916 |
| Ending Fund Balance | 350,416 | 92,273 | 91,916 | 83,316 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Transportation Development Act

The Transportation Development Act (TDA) Fund accounts for revenues and expenses associated with street construction and street maintenance costs. TDA money is allocated from the California sales tax. The Sacramento Area Council of Governments is the designated regional transportation planning agency responsible for administering the TDA funds for the counties of Sacramento, Sutter, Yolo and Yuba. The TDA provides funding to local cities and counties for transit operations, capital projects, and for local street and roadway projects and bicycle and pedestrian projects.

| 10400 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| TDA Revenue | - | 130,000 | 408,876 | 94,817 |
| Misc Revenue | 50,407 | 51,000 | 52,000 | 52,000 |
| Interest income | 1,726 | 1,500 | 600 | 500 |
| Total Revenue | 52,133 | 182,500 | 461,476 | 147,317 |
| <u>EXPENSES</u> | | | | |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Contract Services | 50,407 | 51,000 | 52,000 | 52,000 |
| Total Supplies & Services | 50,407 | 51,000 | 52,000 | 52,000 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 50,407 | 51,000 | 52,000 | 52,000 |
| <u>TRANSFERS</u> | | | | |
| Transfer Out-Sidewalk ADA | (60,000) | (60,000) | - | - |
| Transfer Out-Pavement Maintenance | | (60,000) | - | - |
| Transfer Out - Spenceville Culvert | - | - | - | (200,000) |
| Transfer Out-Pavement Sealing | | | (296,378) | - |
| Total Transfers | (60,000) | (120,000) | (296,378) | (200,000) |
| Net Increase (Decrease) to Fund | (58,274) | 71,500 | 113,098 | (104,683) |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 74,638 | 16,364 | 16,364 | 129,462 |
| Ending Fund Balance | 16,364 | 87,864 | 129,462 | 24,779 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Community Development Block Grants

In 1985 and 1990 the City received US Department of Housing and Urban Development (HUD) funds to provide loans to low income homeowners whose home needed repair. Seventeen (17) loans were issued to Wheatland homeowners ranging from \$7,788 to \$40,085. Payment on the loans is due at maturity (20 years or 50 years depending on the loan) or when there is a change of ownership. As of June 2025, \$102,634 is due and payable. The City has notified the property owners and will take the necessary actions to seek repayment of the loans. The City is eligible to keep \$35,000 per year in loan repayments. If the City receives more than \$35,000, all the funds must be remitted to HUD or the Program Income must be expended by using a Revolving Loan Account. The total fund balance amount consists of the amount due for the outstanding loans.

| 10500/10700 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Misc Income | - | - | - | - |
| Interest Earnings | 72 | 90 | 200 | 80 |
| Total Revenue | 72 | 90 | 200 | 80 |
| EXPENSES | | | | |
| Transfer to Fund 100 for | | | | |
| Loan repayment | 3,061 | - | 3,060 | - |
| Payment to Federal Government | | | | |
| Loan repayment | - | - | - | - |
| Total Expenses | 3,061 | - | 3,060 | - |
| Net Increase (Decrease) to Fund | (2,989) | 90 | (2,860) | 80 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 142,373 | 139,384 | 139,384 | 136,524 |
| Ending Fund Balance | 139,384 | 139,474 | 136,524 | 136,604 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Economic Development

The City of Wheatland is committed to being a forward-thinking city that values its small-town feel and its agricultural historical heritage. The Economic Development Fund was created in FY 2019 to account for expenses associated with the creation and enhancement of job growth and the promotion of business development and stability. Revenues are derived from an allocation of property tax revenue from the Yuba Water Agency and Community Partnership fee received from the City's waste hauler, Recology. FY 2026-2027 expenses include ongoing economic development consulting and annual membership in the Sutter Economic Development Corporation (YSEDC).

| 10800 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Yuba Water Agency Property Tax | 22,868 | 20,000 | 20,000 | 21,000 |
| Community Partnership Fee | 8,588 | 8,700 | 8,850 | 8,900 |
| Interest Income | - | - | - | - |
| Donations/Contributions | - | - | - | - |
| Total Revenue | 31,456 | 28,700 | 28,850 | 29,900 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES AND SERVICES | | | | |
| Supplies | - | - | - | - |
| Contracted Services | 28,675 | 24,000 | 28,500 | 29,000 |
| Total Supplies & Services | 28,675 | 24,000 | 28,500 | 29,000 |
| Total Expenses | 28,675 | 24,000 | 28,500 | 29,000 |
| Net Increase (Decrease) to Fund | 2,781 | 4,700 | 350 | 900 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 21,410 | 24,191 | 24,191 | 24,541 |
| Ending Fund Balance | 24,191 | 28,891 | 24,541 | 25,441 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

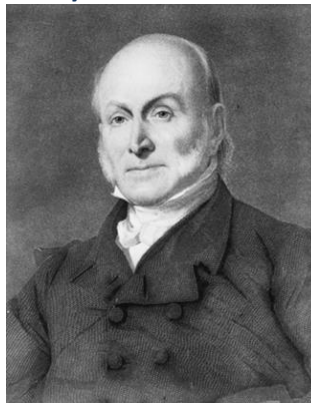
Supplemental Law Enforcement Fund

Supplemental Law Enforcement (SLES) funds are received from the State's COPS program and are allocated by the State Controller to counties in the State. The counties then allocate the money to cities based on a set formula. The use of SLES is limited to front-line municipal police activities. Revenues are transferred to the General Fund to offset the cost of police services.

| 14200 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Cops Revenue | 196,811 | 230,000 | 220,000 | 230,000 |
| Interest | 3,850 | 2,000 | 3,200 | 3,000 |
| Total Revenue | 200,661 | 232,000 | 223,200 | 233,000 |
| EXPENSES | | | | |
| Supplies | - | - | - | - |
| Total Expenses | - | - | - | - |
| TRANSFERS | | | | |
| Transfer out to the General Fund | (220,000) | (220,000) | (220,000) | (230,000) |
| Net Increase (Decrease) to Fund | (19,339) | 12,000 | 3,200 | 3,000 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 40,429 | 21,090 | 21,090 | 24,290 |
| Ending Fund Balance | 21,090 | 33,090 | 24,290 | 27,290 |

*You will never know how much it has cost my generation to preserve your freedom.
I hope you will make good use of it."*

- John Quincy Adams



John Quincy Adams

1825-1829

Sixth President of the United States

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Pumpkin Farm Joint Admission

The Bishop's Pumpkin Farm is a 40-acre pumpkin farm providing agricultural entertainment/tourism activities. An Admission Fee is imposed on ticketed entertainment functions. By agreement between the City and Bishop's Pumpkin Farm, forty percent of the total Admission Fee collected is set aside in this fund to be used for projects agreed upon by the City and Bishop's.

| 14300 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Admission Fee | 74,972 | 76,563 | 92,640 | 95,000 |
| Interest | 3,162 | 2,800 | 4,000 | 3,000 |
| Total Revenue | 78,133 | 79,363 | 96,640 | 98,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL EXPENSES | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 2,811 | 4,697 | 4,697 | 7,429 |
| Supplies | 5,771 | 7,500 | 15,000 | 15,000 |
| Attorney | - | 300 | 300 | 300 |
| Planner | - | - | - | - |
| Engineer | 5,850 | 12,000 | 12,000 | 12,000 |
| Contracted Services | 29,547 | 10,000 | 20,000 | 20,000 |
| Total Supplies and Services | 43,980 | 34,497 | 51,997 | 54,729 |
| Total Expenses | 43,980 | 34,497 | 51,997 | 54,729 |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer Out | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - |
| Net Increase (Decrease) to Fund | 34,154 | 44,866 | 44,643 | 43,271 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 53,918 | 88,071 | 88,071 | 132,714 |
| Ending Fund Balance | 88,071 | 132,937 | 132,714 | 175,986 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wheatland Community Garden

The Wheatland Community Garden was established by the City to incorporate urban agriculture into existing City parkland and open space. The Garden consists of leased garden plots and the establishment of a Community Garden Association that provides daily operational oversight. In addition to lease revenue, the Garden receives donations from community members.

| 14400 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Lease & Donations | 800 | 800 | 550 | 550 |
| Interest | 908 | 800 | 750 | 700 |
| Total Revenue | 1,708 | 1,600 | 1,300 | 1,250 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Subtotal Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | 3,447 | 500 | 500 | 500 |
| Buildings & Grounds Maintenance | - | - | - | - |
| Contracted Services | - | - | - | - |
| Small Equipment | - | - | - | - |
| Subtotal Supplies and Services | 3,447 | 500 | 500 | 500 |
| Total Expenses | 3,447 | 500 | 500 | 500 |
| Net Increase (Decrease) to Fund | (1,738) | 1,100 | 800 | 750 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 19,594 | 17,856 | 17,856 | 18,656 |
| Ending Fund Balance | 17,856 | 18,956 | 18,656 | 19,406 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wheatland Ranch/Ryan Town Lighting and Landscape District

The Wheatland Ranch LLD accounts for the revenues received from benefitted parcels within the Wheatland Ranch/Ryan Town subdivision. Annual assessments are collected on the Yuba County tax roll and remitted to the City. Assessments are used to maintain streetlights and common area improvements within the District. The City contributes to the cost of maintenance with funds transferred from the General Fund.

| 16 100 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Assessments | 73,765 | 75,467 | 75,467 | 77,000 |
| Interest Income | 702 | 400 | 1,500 | 400 |
| Total Revenue | 74,466 | 75,867 | 76,967 | 77,400 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 33,436 | 29,229 | 28,000 | 28,811 |
| Overtime | 498 | 2,000 | 1,000 | 2,000 |
| Payroll Expenses & Benefits | 8,412 | 9,744 | 7,000 | 9,663 |
| Total Personnel | 42,346 | 40,973 | 36,000 | 40,474 |
| SUPPLIES AND SERVICES | | | | |
| Indirect Cost Allocation | 9,412 | 11,723 | 11,723 | 11,604 |
| Supplies | 3,603 | 2,610 | 2,500 | 2,600 |
| Utilities | 13,828 | 15,600 | 19,500 | 20,000 |
| Equipment Maintenance | 213 | 2,683 | 1,000 | 2,500 |
| Fuel | 1,794 | 2,080 | 2,000 | 2,200 |
| Contract Services | 6,562 | 8,320 | 6,000 | 5,000 |
| Small Equipment | 6,667 | - | 2,500 | 2,500 |
| Total Supplies & Services | 42,079 | 43,016 | 45,223 | 46,404 |
| Total Expenses | 84,425 | 83,989 | 81,223 | 86,878 |
| TRANSFERS IN/(OUT) | | | | |
| Transfer In - General Fund | 10,233 | 20,000 | 20,000 | 12,000 |
| Net Increase (Decrease) to Fund | 275 | 11,878 | 15,744 | 2,522 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 48,772 | 49,047 | 49,047 | 64,791 |
| Ending Fund Balance | 49,047 | 60,925 | 64,791 | 67,313 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Park Place Lighting and Landscape District

The Park Place LLD accounts for the revenues received from benefitted parcels within the Park Place and Premier Grove subdivisions. Annual assessments are collected on the Yuba County tax roll and remitted to the City. Assessments are used to maintain streetlights and common area improvements within the District. The City contributes to the cost of maintenance with funds transferred from the General Fund.

| 16200 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Assessments | 48,177 | 49,295 | 49,295 | 50,400 |
| Interest income | 66 | 60 | 50 | 40 |
| Total Revenue | 48,243 | 49,355 | 49,345 | 50,440 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | 33,436 | 29,229 | 26,000 | 28,811 |
| Overtime | 498 | 2,000 | 1,000 | 2,000 |
| Payroll Expenses & Benefits | 8,412 | 9,744 | 8,000 | 9,663 |
| Total Personnel | 42,346 | 40,973 | 35,000 | 40,474 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 9,641 | 10,682 | 10,682 | 10,662 |
| Supplies | 9,452 | 1,659 | 1,700 | 1,800 |
| Utilities | 12,912 | 13,520 | 14,000 | 14,500 |
| Equipment Maintenance | 213 | 260 | 250 | 250 |
| Fuel | 1,986 | 2,163 | 2,000 | 2,200 |
| Contract Services | 6,562 | 4,975 | 6,000 | 5,000 |
| Small Equipment. | 6,667 | - | 5,000 | 1,000 |
| Total Supplies and Services | 47,433 | 33,259 | 39,632 | 35,412 |
| Total Expenses | 89,779 | 74,232 | 74,632 | 75,887 |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer In - General Fund | 28,203 | 30,000 | 30,000 | 30,000 |
| Net Increase (Decrease) to Fund | (13,333) | 5,123 | 4,713 | 4,553 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 25,274 | 11,941 | 11,941 | 16,654 |
| Ending Fund Balance | 11,941 | 17,064 | 16,654 | 21,207 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wheatland Public Services Community Facilities District 2015-1

The Wheatland Public Services Community Facilities District 2015-1 (Caliterra Ranch) accounts for costs associated with providing public services and maintenance, operations, repair, and replacement of public infrastructure within the District. Annual assessments are levied on each parcel in the District, collected on the Yuba County tax roll, and remitted to the City.

| 16300 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Assessments | 145,086 | 202,000 | 152,000 | 208,000 |
| Interest income | 6,257 | 4,000 | 8,000 | 7,000 |
| Total Revenue | 151,343 | 206,000 | 160,000 | 215,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | 57,093 | 127,285 | 94,000 | 125,984 |
| Overtime | 4,892 | 5,000 | 3,000 | 5,200 |
| Payroll Expenses & Benefits | 14,433 | 39,639 | 20,000 | 40,365 |
| Total Personnel | 76,418 | 171,924 | 117,000 | 171,549 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | - | 13,897 | 13,897 | 21,972 |
| Supplies | 1,261 | 500 | 700 | 700 |
| Utilities | 9,905 | 11,440 | 11,000 | 11,500 |
| Fuel | 844 | 600 | 2,000 | 2,200 |
| Contracted Services | 4,029 | 7,600 | 4,300 | 4,400 |
| Small Equipment | - | - | 4,900 | - |
| Total Supplies and Services | 16,040 | 34,037 | 36,797 | 40,772 |
| Total Expenses | 92,457 | 205,961 | 153,797 | 212,321 |
| Net Increase (Decrease) to Fund | 58,886 | 39 | 6,203 | 2,679 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 164,630 | 223,516 | 223,516 | 229,719 |
| Ending Fund Balance | 223,516 | 223,555 | 229,719 | 232,398 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wheatland Public Services Community Facilities District 2015-2

The Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks East Estates) accounts for costs associated with incurring bonded indebtedness to provide money for the construction and acquisition of certain improvements in the District. An annual assessment will be levied on landowners in the District when bonds are sold. Prior to FY 2017-2018, costs associated with establishing the District were incurred. It is not anticipated that bonds will be sold in FY 2026-2027, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

| 16400 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Assessments | - | - | - | - |
| Interest income | - | - | - | - |
| Total Revenue | - | - | - | - |
| EXPENSES | | | | |
| PERSONNEL EXPENSES | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | - | - | - | - |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Planner | - | - | - | - |
| Interest Expense | 1,603 | 1,400 | 1,500 | 1,400 |
| Total Supplies and Services | 1,603 | 1,400 | 1,500 | 1,400 |
| Total Expenses | 1,603 | 1,400 | 1,500 | 1,400 |
| Net Increase (Decrease) to Fund | (1,603) | (1,400) | (1,500) | (1,400) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (34,825) | (36,428) | (36,428) | (37,928) |
| Ending Fund Balance | (36,428) | (37,828) | (37,928) | (39,328) |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Facilities Maintenance

The Facilities Maintenance Fund accounts for costs associated with the repair and maintenance of City facilities, including City Hall, Police Headquarters, Community Center, and the Wheatland Fire Station. This fund received its initial funding from the General Fund. Annual contributions from the General Fund will be made based on anticipated future needs.

| 170000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Misc Income | - | - | - | - |
| Interest Income | 11,974 | 10,000 | 6,500 | 6,000 |
| Total Revenue | 11,974 | 10,000 | 6,500 | 6,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Building & Grounds Maintenance | 13,000 | - | - | - |
| Planner | - | - | - | - |
| Contracted Services | 498 | - | - | - |
| Subtotal Supplies & Services | 13,498 | - | - | - |
| CAPITAL OUTLAY | 40,762 | 20,452 | - | - |
| Total Expenses | 54,260 | 20,452 | - | - |
| <u>TRANSFERS</u> | | | | |
| Transfer In-General Fund | 50,000 | - | - | - |
| Net Increase (Decrease) to Fund | 7,714 | (10,452) | 6,500 | 6,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 150,000 | 157,714 | 157,714 | 164,214 |
| Ending Fund Balance | 157,714 | 147,262 | 164,214 | 170,214 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Vehicle and Equipment Replacement

The Vehicle and Equipment Replacement Fund accounts for the replacement of vehicles and construction equipment. This fund received its initial funding from the General Fund. User funds, primarily the General Fund and the Water and Sewer Funds, will contribute annually based on their projected needs. The FY 2026-2027 Capital Outlay is for replacement of a Police vehicle and a Public Works vehicle.

| 171000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Misc Income | 4,400 | - | - | - |
| Interest Income | 6,421 | 5,700 | 10,000 | 1,000 |
| Total Revenue | 10,821 | 5,700 | 10,000 | 1,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Planner | - | - | - | - |
| Contracted Services | - | - | - | - |
| Subtotal Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | 37,915 | 82,000 | 82,000 | 156,000 |
| Total Expenses | 37,915 | 82,000 | 82,000 | 156,000 |
| TRANSFERS | | | | |
| Transfer In-General Fund | 50,000 | - | - | - |
| Transfer Out | - | - | - | - |
| Net Increase (Decrease) to Fund | 22,906 | (76,300) | (72,000) | (155,000) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 250,000 | 272,906 | 272,906 | 200,906 |
| Ending Fund Balance | 272,906 | 196,606 | 200,906 | 45,906 |

DEVELOPMENT IMPACT FUNDS

In 2007, the City Council adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. In May 2013, the City Council adopted Ordinance 448 which added the Bear River Impact fee. All the City's Impact Funds are listed below except for the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treat Impact Fund which are included in the Enterprise Funds section of this budget beginning on page 26. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Bear River Impact Fund

Regional Bypass Impact Fund

Storm Drainage Impact Fund

Road Circulation Impact Fund

City Hall Facilities Impact Fund

Vehicles and Equipment Impact Fund

Public Works Facilities Impact Fund

Law Enforcement Facilities Impact Fund

Fire Facilities Impact Fund

Parkland Facilities Impact Fund

Public Meeting Facilities Impact Fund

Caliterra Subdivision Impact Fee Fund

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Bear River Impact Fund

In 2010, improvements to the Bear River levee were completed. Funding for the improvements was provided by a State Grant, landowner advance funding and City advance funding. Because the project provided benefits to lands in the Wheatland area beyond the landowner's properties, the City agreed, in advance funding and reimbursement agreements, to impose a Bear River levee Project Development Fee. The purpose of the fee is to reimburse the City's advance funding for the project and the landowner's excess share of advance funding for the project.

| 12200 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 20,941 | - | - | - |
| Interest Income | - | - | 400 | 350 |
| Total Revenue | 20,941 | - | 400 | 350 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contract Services | - | - | - | - |
| Interest Expense | 432 | 400 | - | - |
| Subtotal Supplies & Services | 432 | 400 | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 432 | 400 | - | - |
| Net Increase (Decrease) to Fund | 20,509 | (400) | 400 | 350 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (10,994) | 9,515 | 9,515 | 9,915 |
| Ending Fund Balance | 9,515 | 9,115 | 9,915 | 10,265 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Regional Bypass Impact Fund

This fund accounts for the fees collected on new development to help fund the construction of the proposed Highway 65 bypass. The fee has been replaced with a County fee accounted for by the Sutter Yuba Transportation Improvement Authority.

| 12300 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | - | - |
| Interest Income | 913 | 700 | 800 | 700 |
| Total Revenue | 913 | 700 | 800 | 700 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 913 | 700 | 800 | 700 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 19,827 | 20,739 | 20,739 | 21,539 |
| Ending Fund Balance | 20,739 | 21,439 | 21,539 | 22,239 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Storm Drainage Impact Fund

This fund accounts for the fees collected on new development to construct or reconstruct stormwater collection systems, channels, and detention basins in various parts of the City.

| 12500 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 4,699 | - | - | - |
| Interest Income | 9,025 | 9,000 | 7,000 | 6,000 |
| Total Revenue | 13,724 | 9,000 | 7,000 | 6,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| TRANSFERS IN/(OUT) | | | | |
| Transfer Out - Stormwater basin/pump | (100,000) | - | - | - |
| Net Increase (Decrease) to Fund | (86,276) | 9,000 | 7,000 | 6,000 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 251,040 | 164,764 | 164,764 | 171,764 |
| Ending Fund Balance | 164,764 | 173,764 | 171,764 | 177,764 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Road Circulation Impact Fund

This fund accounts for the fees collected on new development to construct vehicle lanes, bicycle lanes, railroad crossings, and traffic signals. The FY 2024-25 budget includes a \$100,000 partial payment to install a traffic signal at McDevitt Drive. The FY 2026-27 budget includes \$30,000 for the McDevitt Traffic Signal preemption.

| 12600 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 273,996 | - | - | - |
| Interest Income | 27,199 | 24,000 | 34,000 | 32,000 |
| Total Revenue | 301,195 | 24,000 | 34,000 | 32,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | 100,000 | - | - | 30,000 |
| Total Expenses | 100,000 | - | - | 30,000 |
| Net Increase (Decrease) to Fund | 201,195 | 24,000 | 34,000 | 2,000 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 642,557 | 843,752 | 843,752 | 877,752 |
| Ending Fund Balance | 843,752 | 867,752 | 877,752 | 879,752 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

City Hall Facilities Impact Fund

This fund accounts for the fees collected on new development to provide a new City Hall with space to adequately serve the public and to house the City's various operational functions.

| 13000 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 434 | - | - | - |
| Interest Income | 10,992 | 9,000 | 10,000 | 9,000 |
| Total Revenue | 11,425 | 9,000 | 10,000 | 9,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 11,425 | 9,000 | 10,000 | 9,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 238,777 | 250,203 | 250,203 | 260,203 |
| Ending Fund Balance | 250,203 | 259,203 | 260,203 | 269,203 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Vehicles and Equipment Impact Fund

This fund accounts for the fees collected on new development to expand the general pool car fleet and the fleet of maintenance vehicles required to facilitate anticipated growth in the City.

| 13 100 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 47 | - | - | - |
| Interest Income | 413 | 350 | 400 | 350 |
| Total Revenue | 460 | 350 | 400 | 350 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 460 | 350 | 400 | 350 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 8,970 | 9,430 | 9,430 | 9,830 |
| Ending Fund Balance | 9,430 | 9,780 | 9,830 | 10,180 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Public Works Facilities Impact Fund

This fund accounts for the fees collected on new development to construct a second City maintenance yard in the northwest section of the City which would include an administrative building, a fleet maintenance building, a street/storm drainage maintenance structure, a utilities structure, a storage building and a parks maintenance building.

| 13200 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 198 | - | - | - |
| Interest Income | 1,926 | 1,500 | 1,600 | 1,500 |
| Total Revenue | 2,125 | 1,500 | 1,600 | 1,500 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 2,125 | 1,500 | 1,600 | 1,500 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 41,838 | 43,963 | 43,963 | 45,563 |
| Ending Fund Balance | 43,963 | 45,463 | 45,563 | 47,063 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Law Enforcement Facilities Impact Fund

This fund accounts for the fees collected on new development to acquire land and construct facilities to house the City's law enforcement services, add equipment assigned to officers, acquire hardware and software for advanced crime analysis and record keeping, and to add various types of law enforcement vehicles.

| 13300 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 417 | - | - | - |
| Interest Income | 2,919 | 2,700 | 2,500 | 2,400 |
| Total Revenue | 3,336 | 2,700 | 2,500 | 2,400 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 3,336 | 2,700 | 2,500 | 2,400 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 63,392 | 66,728 | 66,728 | 69,228 |
| Ending Fund Balance | 66,728 | 69,428 | 69,228 | 71,628 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Fire Department Facilities Impact Fund

This fund accounts for the fees collected on new development to construct three new fire stations, add engines, equipment and vehicles, and the construction of a training tower.

| 13400 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 42,421 | - | - | - |
| Interest Income | 1,062 | 800 | 2,500 | 2,400 |
| Total Revenue | 43,483 | 800 | 2,500 | 2,400 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 43,483 | 800 | 2,500 | 2,400 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 19,832 | 63,315 | 63,315 | 65,815 |
| Ending Fund Balance | 63,315 | 64,115 | 65,815 | 68,215 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Parkland Facilities Impact Fund

This fund accounts for the fees collected on new development to acquire land and to develop approximately 89.5 acres of a combination of neighborhood, community and sports parks designed to meet the City's youth and adult needs for casual and programmed sports and activity use and acquire 200 acres of open space to maintain the existing ratio of open space to developed space within the City's limits.

| 13500 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | - | - | - | - |
| Interest Income | 19,334 | 17,000 | 18,000 | 17,000 |
| Total Revenue | 19,334 | 17,000 | 18,000 | 17,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 19,334 | 17,000 | 18,000 | 17,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 420,060 | 439,394 | 439,394 | 457,394 |
| Ending Fund Balance | 439,394 | 456,394 | 457,394 | 474,394 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Public Meeting Facilities Impact Fund

This fund accounts for the fees collected on new development to construct public meeting facilities to be used as teen centers, senior centers, gymnasiums, general use community centers, and similar facilities dedicated for use by the community's residents. The facilities will contain various rooms for classes, meetings and sport activities. In 2007, this fund borrowed \$150,000 from the City Hall Fund and \$50,000 from the Road Circulation Fund creating a negative fund balance. As impact fees are collected the loans will be repaid.

| 18600 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | - | - |
| Interest Income | - | - | - | - |
| Total Revenue | - | - | - | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Interest Expense | 1,830 | 1,500 | 1,600 | 1,500 |
| Total Supplies & Services | 1,830 | 1,500 | 1,600 | 1,500 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 1,830 | 1,500 | 1,600 | 1,500 |
| Net Increase (Decrease) to Fund | (1,830) | (1,500) | (1,600) | (1,500) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (39,770) | (41,601) | (41,601) | (43,201) |
| Ending Fund Balance | (41,601) | (43,101) | (43,201) | (44,701) |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Caliterra Impact Fee

This fund accounts for the fees collected pursuant to a development agreement and subsequent amendments covering the Caliterra Ranch subdivision. Fees are collected when building permits are issued.

| 13700 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Impact Fees | 630,886 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 112,437 | 100,000 | 110,000 | 95,000 |
| Total Revenue | 743,323 | 100,000 | 110,000 | 95,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer Out - Sewer Collection Fee | - | - | (216,283) | - |
| Net Increase (Decrease) to Fund | 743,323 | 100,000 | 326,283 | 95,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 2,023,479 | 2,766,803 | 2,766,803 | 3,093,086 |
| Ending Fund Balance | 2,766,803 | 2,866,803 | 3,093,086 | 3,188,086 |

PROJECTS

The City accounts for Capital Projects and Special Projects in separate funds. Capital Projects are generally the revenues and expenditures associated with equipment, buildings, road maintenance, and infrastructure projects that have a useful life of greater than 3 years and a cost greater than \$20,000. Special Projects are generally the revenues and expenditures associated with projects funded by grants or developers.

FY 2026-27 CAPITAL PROJECTS

Comprehensive Drinking Water
South Yuba County Regional Wastewater
Wheatland Road Complete Streets
Wheatland Pavement Maintenance
Stormwater Retention Basin and Pumps
Sidewalk ADA Accessibility
Storm Water Plan
Spenceville Culvert Replacement
ADA Evaluation and Transition Plan

FY 2026-27 SPECIAL PROJECTS

South Yuba Transportation Improvement Authority (SYTIA)
General Plan Update

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Comprehensive Drinking Water

This fund accounts for the revenues and expenses associated with upgrades to the City's water system. Previous upgrades included replacing all residential meters and installing automated billing systems. Remaining work includes replacing two commercial meters, modifying the pressure system, and upgrades to telemetry and SCADA systems. The project is funded with grants from the Yuba Water Agency and the Department of Water Resources Integrated Regional Water Management Implementation grant program..

| 190007 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | 93,785 | 430,000 | 250,000 | 65,000 |
| Miscellaneous | - | - | - | - |
| Total Revenue | 93,785 | 430,000 | 250,000 | 65,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Engineering | 93,084 | 50,000 | 90,000 | 65,000 |
| Contract Services | 700 | - | 200,000 | 70,000 |
| Capital Outlay | - | 380,000 | - | - |
| Total Supplies & Services | 93,785 | 430,000 | 290,000 | 135,000 |
| Total Expenses | 93,785 | 430,000 | 290,000 | 135,000 |
| Net Increase (Decrease) to Fund | - | - | (40,000) | (70,000) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 110,000 | 110,000 | 110,000 | 70,000 |
| Ending Fund Balance | 110,000 | 110,000 | 70,000 | - |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

South Yuba County Regional Wastewater Project

This fund accounts for the revenues and expenses associated with the design, right-of-way acquisition and construction costs associated with the City's portion of the South Yuba County Regional Wastewater Project. This project will move into the construction phase in Fiscal Year 2026-27 and will result in a regional wastewater system transporting wastewater from Wheatland to the Olivehurst Public Utility District to replace the City's existing outdated wastewater treatment system.

| 190009 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Yuba Water Agency | 303,810 | 2,500,000 | 2,305,000 | 2,550,000 |
| State Grant | - | - | - | 51,000,000 |
| Debt Proceeds | 848,535 | - | - | - |
| Total Revenue | 1,152,345 | 2,500,000 | 2,305,000 | 53,550,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Attorney | - | - | 110,000 | 50,000 |
| Planner | 66,189 | - | 45,000 | - |
| Engineering | 870,088 | 1,200,000 | 650,000 | 500,000 |
| Contracted Services | 215,568 | 1,260,000 | 1,500,000 | 3,000,000 |
| Miscellaneous | 500 | - | - | - |
| Total Supplies & Services | 1,152,345 | 2,460,000 | 2,305,000 | 3,550,000 |
| Capital Outlay | - | 40,000 | - | 50,000,000 |
| Total Expenses | 1,152,345 | 2,500,000 | 2,305,000 | 53,550,000 |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wheatland Road Complete Streets

This fund accounts for the costs to improve and extend existing sidewalks and bike lanes to complete the pedestrian and bicycle corridor along Wheatland Road from State Route 65 to the intersection of Wheatland Road and Wheatland Park Drive at the southwest corner of Bear River Middle School, including utility relocations, road widening, safety lighting and pavement rehabilitation. Grant funding totaling \$250,000 was received from the Federal Regional Surface Transportation Program (RSTP).

| 190028 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Grant Revenue | 14,368 | 232,500 | - | 232,500 |
| Miscellaneous | | - | | |
| Total Revenue | 14,368 | 232,500 | - | 232,500 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | | - |
| Payroll Expenses & Benefits | - | - | | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Planner | - | - | - | - |
| Engineer | 14,368 | 24,000 | 10,000 | 25,000 |
| Contract Services | - | 238,500 | 4,000 | 237,500 |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | 14,368 | 262,500 | 14,000 | 262,500 |
| Total Expenses | 14,368 | 262,500 | 14,000 | 262,500 |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer In - SB 1 | 30,000 | 30,000 | 30,000 | 30,000 |
| Net Increase (Decrease) to Fund | 30,000 | - | 16,000 | - |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | - | 30,000 | 30,000 | 46,000 |
| Ending Fund Balance | 30,000 | 30,000 | 46,000 | 46,000 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Wheatland Pavement Maintenance

This fund accounts for the revenues and expenses associated with minor street projects throughout the City including construction of sidewalks and pedestrian ramps, pavement grinding, asphalt paving, and pavement marking.

| 190041 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Misc Income/Donations | - | 25,000 | - | - |
| Total Revenue | - | 25,000 | - | - |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | 15,975 | 55,000 | 80,000 | 50,000 |
| Contract Services | - | 440,000 | - | 350,000 |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | 15,975 | 495,000 | 80,000 | 400,000 |
| Total Expenses | 15,975 | 495,000 | 80,000 | 400,000 |
| Net Increase (Decrease) to Fund | (15,975) | (470,000) | (80,000) | (400,000) |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer In - SB 1 | - | 350,000 | 350,000 | 100,000 |
| Transfer In - TDA | - | 60,000 | - | - |
| Total Transfers | - | 410,000 | 350,000 | 100,000 |
| Net Increase (Decrease) to Fund | - | (60,000) | - | - |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | 79,746 | 63,771 | 63,771 | 333,771 |
| Ending Fund Balance | 63,771 | 3,771 | 333,771 | 33,771 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Stormwater Retention Basin and Pumps

This fund accounts for revenue and expenses associated with the first phase of the design and construction of stormwater retention basin and pumps.

| 190046 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Fees | - | - | - | - |
| Misc | - | - | - | - |
| Total Revenue | - | - | - | - |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | - | - | - | - |
| Engineer | - | - | - | - |
| Contract Services | - | 100,000 | - | - |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | - | 100,000 | - | - |
| Total Expenses | - | 100,000 | - | - |
| Net Increase (Decrease) to Fund | - | (100,000) | - | - |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer In - Storm Drain Impact | 100,000 | - | - | - |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | - | 100,000 | 100,000 | 100,000 |
| Ending Fund Balance | 100,000 | - | 100,000 | 100,000 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Sidewalk ADA Accessibility

This fund accounts for the revenue and expenses associated with the repair and replacement of various sidewalks throughout the City. The various projects will be funded from Transportation Development Act (TDA) funds.

| 190047 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenue | - | - | - | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | - | - | - | - |
| Contract Services | - | 120,000 | - | 60,000 |
| Total Supplies & Services | - | 120,000 | - | 60,000 |
| Total Expenses | - | 120,000 | - | 60,000 |
| Net Increase (Decrease) to Fund | - | (120,000) | - | (60,000) |
| TRANSFERS IN/(OUT) | | | | |
| Transfer In - TDA | 60,000 | 60,000 | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | 60,000 | 60,000 | 60,000 |
| Ending Fund Balance | 60,000 | - | 60,000 | - |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Storm Water Master Plan

This fund accounts for the revenue and expenses associated with the development of a city-wide Stormwater Master Plan. The Plan will study regional hydrology, stormwater runoff and evaluate the adequacy of existing infrastructure for conveying stormwater flow within the City limits. The Plan is being funded with a \$650,00 grant from Yuba Water Agency. There are no anticipated expenditures in fiscal year 2026-2027.

| 190058 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | - | 5,000 | 645,000 |
| Total Revenue | - | - | 5,000 | 645,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | - | - | 5,000 | - |
| Contract Services | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | - | - | 5,000 | - |
| Total Expenses | - | - | 5,000 | - |
| Net Increase (Decrease) to Fund | - | - | - | 645,000 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | 645,000 |

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Spenceville Road Culvert Replacement

This fund accounts for the revenue and expenses associated with the replacement of a failing corrugated metal culvert on Spenceville Road between McCurry Street and Jasper Lane. The roadway is settling as a result of this failing culvert. This project is funded with Transportation Development Act funds (TDA).

| 190060 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Miscellaneous | - | - | - | - |
| Total Revenue | - | - | - | - |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | - | - | - | 30,000 |
| Contract Services | - | - | - | 170,000 |
| Total Supplies & Services | - | - | - | 200,000 |
| Total Expenses | - | - | - | 200,000 |
| Net Increase (Decrease) to Fund | - | - | - | (200,000) |
| <u>TRANSFERS IN/(OUT)</u> | | | | |
| Transfer In - TDA | - | - | - | 200,000 |
| <u>FUND BALANCE</u> | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

ADA Evaluation and Transition Plan

This fund accounts for the revenue and expenses associated with the evaluation of the City's public sidewalks, curb ramps, public buildings, and public spaces. A plan will be prepared to remove existing barriers to the disabled.

| 190061 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Miscellaneous | - | - | - | - |
| Total Revenue | - | - | - | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | - | - | - | - |
| Contract Services | - | - | - | 25,000 |
| Total Supplies & Services | - | - | - | 25,000 |
| Total Expenses | - | - | - | 25,000 |
| Net Increase (Decrease) to Fund | - | - | - | (25,000) |
| TRANSFERS IN/(OUT) | | | | |
| Transfer In - Gas Tax | - | - | - | 25,000 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

SYTIA

This fund accounts for City expenses related to the Sutter Yuba Transportation Improvement Authority (SYTIA). City costs are reimbursement by SYTIA.

| 190026 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>REVENUES</u> | | | | |
| Grant Revenue | - | - | - | - |
| Miscellaneous | 3,968 | 17,100 | 7,215 | 10,000 |
| Total Revenue | 3,968 | 17,100 | 7,215 | 10,000 |
| <u>EXPENSES</u> | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | 2,300 | 2,100 | 200 | 2,000 |
| Engineer | 1,668 | 15,000 | 7,015 | 8,000 |
| Contract Services | - | - | - | - |
| Total Supplies & Services | 3,968 | 17,100 | 7,215 | 10,000 |
| Total Expenses | 3,968 | 17,100 | 7,215 | 10,000 |
| <u>Net Increase (Decrease) to Fund</u> | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

FISCAL YEAR 2026-2027

General Plan Update

This fund accounts for revenue and expenses associated with updating the City's General Plan. Revenue is from developer contributions, ARPA funds, and previously collected General Plan Update surcharges.

| 190044 | Actual 2024/2025 | Adopted Budget 2025/2026 | Projected 2025/2026 | Proposed Budget 2026/2027 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Developer Deposit | - | - | - | - |
| Miscellaneous | - | - | 38,326 | - |
| Total Revenue | - | - | 38,326 | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | 12,457 | - | 50,000 | 50,000 |
| Engineer | 1,668 | 100,000 | 4,000 | - |
| Contract Services | 74,551 | - | 60,000 | 100,000 |
| Miscellaneous | 588 | - | - | - |
| Total Supplies & Services | 89,264 | 100,000 | 114,000 | 150,000 |
| Total Expenses | 89,264 | 100,000 | 114,000 | 150,000 |
| Net Increase (Decrease) to Fund | (89,264) | (100,000) | (75,674) | (150,000) |
| TRANSFERS IN/(OUT) | | | | |
| Transfer In - General Plan Update Fee | - | - | 38,326 | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 358,587 | 269,322 | 269,322 | 231,975 |
| Ending Fund Balance | 269,322 | 169,322 | 231,975 | 81,975 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

Capital Improvement Project Summary

| | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | FY 2030-31 | Five Year Total |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| FACILITIES FUND | | | | | | |
| Park Restroom Improvements | - | - | 15,000 | - | - | 15,000 |
| Parks Tables/Benches | - | 15,000 | - | - | - | 15,000 |
| Playground Improvements | - | - | 10,000 | - | 10,000 | 20,000 |
| Drinking Fountains/Shade Structures | - | - | 10,000 | - | 10,000 | 20,000 |
| Community Center Repairs | - | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
| Fire Station #1 Repairs | - | 22,000 | - | - | - | 22,000 |
| Miscellaneous Repairs (City Hall, Police Station, Corp Yard) | - | 15,000 | 20,000 | 20,000 | 20,000 | 75,000 |
| TOTAL FACILITIES FUND | \$ - | \$ 62,000 | \$ 65,000 | \$ 30,000 | \$ 50,000 | \$ 207,000 |
| VEHICLE REPLACEMENT FUND | | | | | | |
| Police Patrol Vehicles | 96,000 | - | 110,000 | 155,000 | 100,000 | 461,000 |
| Public Works Vehicles | 60,000 | - | 65,000 | - | 70,000 | 195,000 |
| TOTAL VEHICLE REPLACEMENT FUND | \$ 156,000 | \$ - | \$ 175,000 | \$ 155,000 | \$ 170,000 | \$ 656,000 |
| GAS TAX, SB-1, TDA FUNDS | | | | | | |
| CIP Development | - | - | - | 15,000 | - | 15,000 |
| Semi-Annual Pavement Sealing | - | 300,000 | - | 315,000 | - | 615,000 |
| Semi-Annual Pavement Resurfacing | 400,000 | - | 400,000 | - | 400,000 | 1,200,000 |
| Sidewalk ADA Accessibility Program | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 300,000 |
| Wheatland Road Complete Streets Project | 30,000 | 25,000 | - | - | - | 55,000 |
| Spenceville Road Culvert Replacement | 200,000 | - | - | - | - | 200,000 |
| Stormwater Permitting & Compliance | - | - | - | - | 60,000 | 60,000 |
| ADA Self Evaluation and Transition Plan | 25,000 | - | - | - | 30,000 | 55,000 |
| TOTAL GAS TAX, SB-1, TDA FUNDS | \$ 715,000 | \$ 385,000 | \$ 460,000 | \$ 390,000 | \$ 550,000 | \$ 2,500,000 |
| WATER FUND | | | | | | |
| Water Main & Service Replacement Program | - | 30,000 | 300,000 | 300,000 | 300,000 | 930,000 |
| Clean & Recoat Tank #2 | 450,000 | - | - | - | - | 450,000 |
| Well Rehabilitation & Supply Meters | - | 50,000 | - | - | - | 50,000 |
| Fire Hydrant Replacement Program | - | 20,000 | 20,000 | 20,000 | - | 60,000 |
| SCADA Maintenance and Upgrades | - | - | 50,000 | - | 10,000 | 60,000 |
| GIS Mapping System & Updates | - | 30,000 | 10,000 | 10,000 | 10,000 | 60,000 |
| Billing Software Updates | - | - | - | 20,000 | - | 20,000 |
| Replace Ancillary/Chemical Well Equipment | - | 20,300 | 20,909 | 21,536 | 22,182 | 84,927 |
| New Testing Stations | 20,000 | - | - | - | - | 20,000 |
| Chlorine Analyzers | 60,000 | - | - | - | - | 60,000 |
| Fire Pump and Hydrant Testing | 5,000 | - | - | - | - | 5,000 |
| Portable Emergency Generator | - | 50,000 | - | - | - | 50,000 |
| Jet-Vac | - | 25,000 | - | - | - | 25,000 |
| SCADA & Computer Hardware Updates | - | - | - | - | 30,000 | 30,000 |
| TOTAL WATER UTILITY FUND | \$ 535,000 | \$ 225,300 | \$ 400,909 | \$ 371,536 | \$ 372,182 | \$ 1,904,927 |

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027**

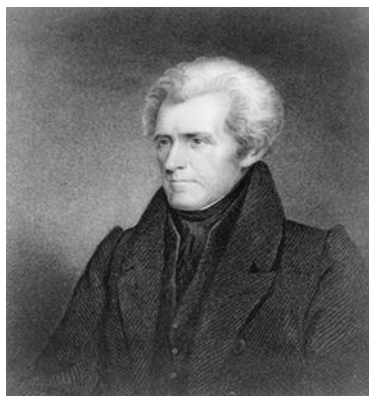
Capital Improvement Project Summary (continued)

| | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 | FY 2030-31 | Five Year Total |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
| WASTEWATER FUND | | | | | | |
| Sewer System Model | - | - | - | - | 80,000 | 80,000 |
| Rehab Lift Stations | 30,000 | - | 31,800 | - | 33,708 | 95,508 |
| GIS System & Updates | - | 40,000 | 10,000 | 10,000 | 10,000 | 70,000 |
| Billing Software Updates | - | - | - | 20,000 | - | 20,000 |
| Malone Pump Station Bar Screen | 50,000 | - | - | - | - | 50,000 |
| WWTP Corkscrew Grinder & Press | 150,000 | - | 159,000 | - | - | 309,000 |
| WWTP Aerator Repair or Replace | - | - | - | - | - | - |
| Replace Headworks Influent Screen | - | - | 65,000 | - | - | 65,000 |
| Replace Malone Lift Station & Generator | - | - | 120,000 | 530,000 | - | 650,000 |
| CIP Development | - | 15,000 | - | 15,000 | - | 30,000 |
| Wastewater PIC Controllers | - | 12,000 | - | - | - | 12,000 |
| Portable Emergency Generator | - | 50,000 | - | - | - | 50,000 |
| Truck-Mounted Crane | - | 25,000 | - | - | - | 25,000 |
| Jet-Vac | - | 25,000 | - | - | - | 25,000 |
| Wastewater Collection Inflow and Infiltration | 75,000 | - | - | - | - | 75,000 |
| TOTAL WASTEWATER UTILITY FUND | \$ 305,000 | \$ 167,000 | \$ 385,800 | \$ 575,000 | \$ 123,708 | \$ 1,556,508 |
| GRANT/LOAN FUNDING | | | | | | |
| Comprehensive Water Phase 2 | 135,000 | - | - | - | - | 135,000 |
| South Yuba County Regional Wastewater Project | 53,550,000 | 20,000,000 | - | - | - | 73,550,000 |
| Wheatland Road Complete Streets Project | 232,500 | - | - | - | - | 232,500 |
| TOTAL GRANT FUNDS | \$ 53,917,500 | \$ 20,000,000 | \$ - | \$ - | \$ - | \$ 73,917,500 |
| DEVELOPMENT IMPACT FEES | | | | | | |
| South Yuba County Regional Wastewater Project | - | 6,500,000 | - | - | - | 6,500,000 |
| Stormwater CIP Development | 40,000 | 15,000 | - | 15,000 | - | 70,000 |
| Stormwater LID Improvement Standards | - | 120,000 | - | - | - | 120,000 |
| Stormwater Retention Basin and Pumps - South West | - | 100,000 | 300,000 | - | - | 400,000 |
| Hwy 65 & Main St. Intersection Improvements | - | - | 250,000 | 347,100 | 57,850 | 654,950 |
| McDevitt Traffic Signal Preemption | 30,000 | - | - | - | - | 30,000 |
| TOTAL DEVELOPMENT IMPACT FEES | \$ 70,000 | \$ 6,735,000 | \$ 550,000 | \$ 362,100 | \$ 57,850 | \$ 7,774,950 |
| UNFUNDED | | | | | | |
| Wheatland Road Complete Streets Project | - | - | 2,000,000 | 1,500,000 | - | 3,500,000 |
| Spenceville Road Sidewalk Gap Closure | 20,000 | 240,000 | - | - | - | 260,000 |
| Spenceville Road Rehabilitation (5-miles) | - | 350,000 | - | 4,000,000 | 7,000,000 | 11,350,000 |
| Rehabilitate F, G and Third Streets | - | 40,000 | 900,000 | - | - | 940,000 |
| Wheatland Road Safety & Rehabilitation - Olive to Oakley | 2,700,000 | - | - | - | - | 2,700,000 |
| Resurface A Street - UPRR to Maint Street | 560,000 | - | - | - | - | 560,000 |
| Hwy 65 & Maint Street Intersection Improvements | - | - | - | 2,652,900 | 442,150 | 3,095,050 |
| TOTAL UNFUNDED | \$ 3,280,000 | \$ 630,000 | \$ 2,900,000 | \$ 8,152,900 | \$ 7,442,150 | \$ 22,405,050 |
| TOTAL | \$ 58,978,500 | \$ 28,204,300 | \$ 4,936,709 | \$10,036,536 | \$ 8,765,890 | \$ 110,921,935 |



"But you must remember, my fellow-citizens, that eternal vigilance by the people is the price of liberty, and that you must pay the price if you wish to secure the blessing."

- Andrew Jackson



Andrew Jackson

1829-1836

Seventh President of the United States